

ONCE UPON A SMILE LIMITED

England & Wales - Charity number 1170975

Details

Other names ONCE UPON A SMILE

Status Registered

Legal form Charitable company

Company number 09836201

Registered 2017-01-04

Register [View on the Charity Commission register](#)

Contact

Address 62 - 66
Deansgate
Manchester
M3 2EN

Phone 01612369077

Email Info@onceuponasmile.org.uk

Website www.onceuponasmile.org.uk

Activities

Objects: TO RELIEVE THE NEEDS OF, AND PROTECT AND PROMOTE GOOD HEALTH OF, BEREAVED FAMILIES IN PARTICULAR BUT EXCLUSIVELY BY THE PROVISION OF BEREAVEMENT COUNSELLING, PRACTICAL SUPPORT AND ADVICE AND GRANTS OF FINANCIAL ASSISTANCE.

Activities: Children bereavement support, financial support, respite breaks

Classification

- **How:** Provides Other Finance, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£530,703	£386,602	£689,877	7
2024-08-31	£311,286	£344,367	-	-
2023-08-31	£286,050	£288,839	-	-
2022-08-31	£331,072	£320,924	-	-
2021-08-31	£271,898	£226,734	-	-
2020-08-31	£342,405	£240,069	-	-

Trustees

Name	Role	Appointed
PAUL CHEETHAM-KARCZ	Chair	2015-09-22
DANIEL MILLER		2015-10-22
Emma Louise Knighton		2024-11-21
Laura Jillings		2019-09-04
Robert Anthony Barlow		2022-09-22
Victoria Maley		2024-11-21

ONCE UPON A SMILE LIMITED

England & Wales - Charity number 1170975

Accounts

Our annual report

1 SEPTEMBER 2024 - 31 AUGUST 2025



The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Our charitable objects


Our charitable objects, as per our Articles of Association, are:

To relieve the needs of, and protect and promote good health of, bereaved families in particular but exclusively by the provision of bereavement support, practical support and advice and grants of financial assistance.

Public benefit

With reference to the duty in section 17(5) of the Charities Act 2011, the trustees confirm that they have referred to the Charity Commission's guidance on public benefit - including 'Public benefit: the public benefit requirement (PB1)' and 'Public benefit: running a charity (PB2)' - when reviewing the charity's aims and objectives and in planning its current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

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Reference and Administrative Details



Reference and Administrative Details

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2025.

Trustees	Mr R A Barlow Mr P S Cheetham-Karcz Mrs L Jillings Ms E L Knighton (appointed 21 November 2024) Ms V Maley (appointed 21 November 2024) Mr D Miller
Senior Management Team	Mr D Jillings, Chief Executive Officer Mrs K Willison, Head of Bereavement Services
Principal Office	Sidley House 6 Brindley Road Manchester M16 9HQ
Registered Office	Sedulo Accountants Limited 62-66 Deansgate Manchester M3 2EN The charity is incorporated in England and Wales.
Company Registration Number	09836201
Charity Registration Number	1170975
Independent Examiner	Helen Binns FCA Menzies LLP One Express 1 George Leigh Street Manchester M4 5DL

A message from our trustees



“As Trustees, we are pleased to introduce this year’s annual report for Once Upon a Smile, highlighting another year of growth, compassion, and meaningful support for bereaved families.

Over the past year, we have witnessed the incredible strength of the children, young people, and families supported by the charity. Their resilience continues to inspire everyone connected to the organisation and reinforces the importance of the work being delivered each day.

We are equally grateful for the dedication shown by our staff team, volunteers, partners, and supporters, whose commitment enables the charity to continue providing specialist bereavement support across Greater Manchester and beyond. Their passion and professionalism have helped the organisation respond positively to increasing demand while maintaining the high standard of care families deserve.

Throughout the year, Once Upon a Smile has continued to develop and strengthen its services, ensuring that more children and families can access timely emotional and practical support during some of the most difficult moments in their lives. Alongside this, the charity has focused on building long-term sustainability and adapting to the changing needs of the families we support.

The impact shared within this report demonstrates the lasting difference compassionate support can make. Behind every story is a family navigating grief with the help of a safe, understanding, and supportive environment where they can begin to adjust to life after the death of their loved one.

As Trustees, we remain incredibly proud of all that has been achieved this year and optimistic about the future of the charity. We would like to thank everyone who has supported Once Upon a Smile over the past year, and we look forward to continuing this important work together to ensure that no bereaved child or family faces grief alone.”



About us

Who we are

Supporting children and young people, we deliver a wide range of tailored services for families during an incredibly difficult time.

Our approach is distinctive in that all of our support is shaped around the individual needs of each family, ensuring that the support we offer is both meaningful and relevant.

We work in close partnership with the children and families we support, placing their voices at the heart of what we do. A structured feedback process, after our support enables us to understand their experiences, measure our impact, and continually develop our services to ensure we are achieving our aims and meeting the needs of those we support.

Our aim

To support bereaved children and families at their time of need. Providing a safe space to explore, express and understand their grief while adjusting to a new life without their loved one.

Our vision

To provide emotional and practical support to bereaved families so that no child or family grieves alone.

Our values



Kindness

Is at the heart of everything we do.



Empathy

We are sensitive and understanding to the needs of the families we support.



Empowering

We ensure that our children and families are given the right support to meet their individual needs.

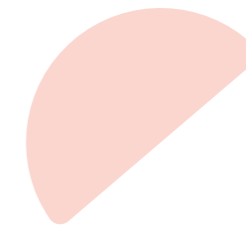
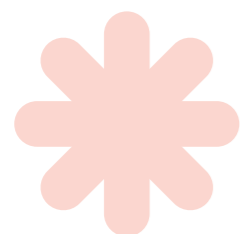


Respect

We celebrate what makes us unique and establish trust through inclusivity and recognition.

Where we are

Our bereavement support is delivered from our dedicated family-friendly centre, Sidley House. Based on the borders of Trafford and Salford but within the Manchester catchment area, we welcome and support hundreds of children each year from across the ten Greater Manchester Local Authorities and when appropriate far across the north of England. We have and will continue to support bereaved families with advice, guidance, and resources if they are unable to attend Sidley House.



Staff & volunteers

Our staff and volunteers help us to help others.

Our staff and volunteers help us to help others.

Our staff team are integral to making Once Upon a Smile what it is - a safe space for conversation and exploration of thoughts and feelings.



In this reporting year our structure was as follows:



Management

CEO

1 x Head of Bereavement Services



Bereavement Team

4 x Bereavement Support Practitioners



Fundraising and Income

1 x Corporate & Community Fundraiser

For our volunteers, we have a small number of roles which we have developed, requiring knowledge and expertise from several sectors.

Trustees

We have a dedicated and supportive leadership team and trustee board. These are individuals who have skills and expertise in areas as such safeguarding, bereavement services, fundraising, marketing, and corporate development.

Our trustees are integral and have the legal responsibility for our charity management and administration.

We have 6 trustees who are responsible for ensuring that our charity is carrying out its purposes for benefit of the public. Each of our trustees give precious time and support in kind.

There are two ways that we recruit new trustees. The first is the current trustee's accept a championing of a new trustee by a current trustee.

The championed person will then ask to provide supporting documents such as a trustee application form, to demonstrate the skills and benefit they will bring to the charity, the next stage will be to present these findings to the board. The trustee's will then discuss between them and vote accordingly as to whether to bring them onboard or not.

The second is to advertise available roles on third sector volunteer websites. Once expressions of interest are received, the procedure as above applies.



Supporting Families

Our dedicated and skilled team of staff provide invaluable support and guidance to all our families.

Their efforts and creative ways of supporting families help pave the way for a brighter and more positive future.

We provide:

- Children's Bereavement Support
- Practical Support
- Respite Breaks
- Family Support
- Advice/Guidance/Support for professionals

Bereavement Support

Bereavement is deeply emotional and life-altering. We provide tailored practical and emotional support to children and families, always considering their individual circumstances, challenges, and needs. One huge consideration can be the death itself, as it can be due to various complex factors, including terminal illness, accidents, or unexpected tragedies.

Children also process grief differently, with younger children often expressing their emotions through play and different behaviours, while teenagers may grapple with complex emotions and questions about life and death.

We are also aware of our culturally diverse community, understanding that bereaved children and families come from various ethnic, religious, and cultural backgrounds. We understand and respect diverse backgrounds and provide culturally sensitive support.

Here at Once Upon a Smile, we put a lot of emphasis on families in their time of need. We do not believe that families should be required to grieve for 6-12 months before being supported.

Children require information, a level of understanding of death and dying and self-care tools for the difficult days so they can grieve in a safe and comfortable way. We understand how hard it is for families to seek support and therefore believe support should be provided when the family make the request.

We focus on ensuring our support is the right support for families. We are proud that we put the needs of our families at the forefront of our service. We adapt and tailor the support to meet their needs and continue to pride ourselves on ensuring we offer long term support.

Our support is primarily delivered at our children's bereavement centre, Sidley House. Now in its fourth year of operation it has welcomed and supported thousands of children and their families to date.

Sidley House is over two floors with 10 themed rooms dedicated to specific activities and ages of the children who attend. This allows bereaved families to express their grief in a fun and safe environment, both in groups and individually. These spaces have been uniquely designed by the children that we support and have evolved over time.



Families said our support has:

Made them feel supported.

Helped them feel less isolated.

Helped the family to explore hopes for the future.

Helped them express emotions and opinions in healthy ways.

- Helped them recognise own feelings
- Enabled them to share their experience with trusted individuals
- Provided them with suitable age-appropriate information about death and dying
- Made them feel comfortable to ask questions
- Enabled them to express thoughts and feelings verbally or creatively
- Provided them with a range of coping tools for the difficult days
- Improved educational attainment /behaviour in school



The support we offer

One to One direct support

Our support helps to reduce emotional distress and improves mental wellbeing among grieving children. In turn it can build a stronger family network and improve family communication. Our support also can improve how the children we support make future positive choices in their lives.

This supports young people as they navigate through the difficult days, providing them with strategies to cope with their grief and giving them a safe place to 'just be'. Providing validation and educating them so they can look forward to the future with hope. This support delivered in Sidley House, our child bereavement centre.



Groups

Our children and parent groups that have been delivered so far this year have all been a huge success and this has been measured by the number of parents attending and the feedback received. Our groups have all been delivered in a safe and encouraging environment where children and young people can freely express their thoughts and emotions through the activities, they take part in.

These groups give an opportunity for children and young people to connect with other people with lived experience following the death of a loved one.

Our activities have helped participants:

- Develop their independence
- Improve their confidence and self-esteem
- Improve relationships with those around them-promoting social interaction
- Boost self-confidence
- Have new experiences
- Make new and exciting memories



Snuggles and Smiles

Families come together either individually or with other bereaved families to create a beautiful bear with the hope that the bear will provide comfort to them during difficult times. Sessions can be delivered in groups, individual and family sessions. Every child and family supported by Once Upon a Smile is given an opportunity to make a bear. We also offer this support to schools and other educational settings. This activity provides a vital emotional outlet so grieving children can begin to express their grief and open up about their thoughts and emotions with others.

This is a wonderful resource that we often send to families who contact us that may not require one to one support.

In the year ended 31 August 2025 we have supported families with 249 snuggle bears.



Parent/carer support

Whilst our first area for support is to support a child or young person following the death of a loved one, we are increasingly seeing a demand for further support for parents and carers. This is why we reintroduced our parent/carer groups in the year ended 31 August 2025. It was brought to our attention by a number of adults that they wanted to meet other parents/carers that could value and understand what they were going through.

We also increased our online advice and in person support in the year.

Residential

Our residential provide a unique and enriching experience for our children, whether with a parent or independently. Some of our children may have also taken on caring responsibilities following the death of a sibling, parent, or person close to them. This may have changed the family dynamic and our residential can offer a valuable respite opportunity. We hosted our annual primary school aged residential in August 2025, allowing the children to spend 3 days at an adventure farm. This continues to be a popular and life changing activity for the children we support.

Additional changes that impact families

Known in the sector as ‘Secondary losses’, this refers to the additional losses individuals may experience following the death of a loved one.

While the primary ‘loss’ is the death of the person, secondary losses encompass a range of other changes and challenges that arise as a result of the death. These secondary losses can compound the grief process and impact various aspects of the individual’s life. There are many common types of secondary losses after the death of a loved one:



Social support

The death of a loved one can sometimes lead to changes in social relationships. Friends and family may not know how to offer support, or the bereaved person may withdraw from social activities, leading to a loss of social connections.



Financial impact

The death of a family member can have significant financial implications. Loss of income, changes in financial responsibilities. Often unexpected costs such as funeral expenses can contribute to financial stress.



Role changes

The roles and responsibilities within a family or social circle may shift after a death. For example, a surviving spouse may need to take on additional roles and responsibilities that were previously handled by the deceased.



Identity & purpose

The loss of a loved one can challenge a person’s sense of identity and purpose. Roles as a spouse, parent, or caregiver may be altered, and individuals may need to redefine their identity in the absence of the deceased.



Emotional well-being

Grieving individuals often experience a range of emotions, and the intensity and duration of these emotions can impact their overall emotional well-being. Depression, anxiety, and feelings of loneliness are common secondary losses.



Changes in daily routine

The daily routine of the bereaved person may be disrupted. Activities that were shared with the deceased may become painful reminders, leading to changes in daily habits and rituals.



Health effects

Grief can have physical and mental health implications. Sleep disturbances, changes in appetite, and other stress-related symptoms may emerge, affecting the overall health of the bereaved person.



Spiritual & existential concerns

The death of a loved one can prompt individuals to question their beliefs, purpose, and the meaning of life. This existential questioning may be a part of the grieving process.

90.7%
of referrals came
From Greater Manchester

It’s important to note that everyone experiences grief differently, and the impact of secondary losses can vary from person to person but can have a significant effect on how we grieve and decisions we make.

We continue to support individuals experiencing ‘Secondary losses’ and this is further explained in the financial assistance section of this report.

Financial assistance

The death of a loved one brings not only profound emotional distress but can also create immediate and long-term financial pressure for families.

Loss of income, additional caring responsibilities, and the rising cost of everyday essentials can quickly place households in a vulnerable position. Since our founding, we have sought to ease this burden by providing targeted financial support to families when it is most needed.

As the charity has developed, we have moved beyond one-off assistance to designing and delivering specific projects that offer more structured and sustainable financial help. These initiatives support both the families we are currently working with and those who have previously engaged with our services, recognising that financial hardship often continues long after the initial period of bereavement. All support is awarded on a case-by-case basis to ensure it is responsive, fair, and tailored to individual circumstances.

In response to feedback from families, we have also introduced dedicated financial support schemes. These have proven to be a more effective and empowering way of helping families manage ongoing costs, reducing stress and enabling them to focus on their wellbeing and rebuilding their lives.

Our summer holiday support scheme is one of our structured projects.

Summer support scheme and uniform support

Summer is a busy time for any family. Children are off school, making childcare arrangements can be stressful and expensive. There are many increased costs that can add more pressure to a parent or carer within the family home. We aim to try and alleviate some of the pressures our families are facing.

This scheme supports families with financial support for grocery vouchers, clothing for children and give an opportunity for their families to spend important and valuable family time together.

Family Days

The benefits of spending quality time together are invaluable to our families. This year we introduced a new element to our support as part of our summer holiday support scheme. Providing group family experiences. Our family visits are facilitated by our team and financial support for transport and subsistence are also provided.



90 children attended our **summer day trip** to Gulliver's World.

Advice & guidance

Support and guidance may be needed for several reasons including, but not restricted to:

- Bereaved parents being asked questions by their children they find difficult to answer
- Bereaved parents fearing questions they will find difficult to answer
- Guidance on how to tell their loved one(s) about death and dying
- Signposting to appropriate services
- Guidance pre-funeral
- Guidance for coping tools and self-care
- Guidance to other organisations and professionals

We provide support in many ways, including telephone support, in person and through our website and digital channels.

We have continued to see an increase in the number of referrals made from schools and local authorities, but self-referrals continue to make up a large percentage.



Support in School

We're Here for You Bereavement Resource

Our bereavement bags have been designed by our team of bereavement support practitioners and children of Once Upon a Smile and are given to children that have experienced the death of a parent/guardian, sibling, or grandparent. We self-funded these primary aged school bereavement bags and we have received some amazing feedback on how they help a child when they experience the death of a loved one.



We aim to:

- Increase support for young people following our bereavement support intervention, encouraging schools to reach out for our help
- Provide a comfort through thematic resources, easing an individual's mental health and wellbeing
- Give much needed support to pastoral teams in primary school settings.

"It has really helped me to understand what emotions come with grief as well as give me something to do for an hour every week."

Young person.



1,261 bags were distributed to **primary schools** in Greater Manchester.

"This year has been one of significant demand for our Bereavement Service. Alongside a substantial increase in referrals, we have also seen a rise in the complexity of life experiences pre and post death. Many families are facing layered challenges alongside their grief, meaning the time and care required to support them well has been greater than ever.

Our priority has remained clear, to ensure that bereaved children receive timely, compassionate and thoughtful support during some of the most difficult moments in their lives. I am incredibly proud of our team, who continue to respond with professionalism, sensitivity and dedication despite the pressures of an exceptionally busy year.

While I have spent time reflecting on how our service can grow and develop, the level and complexity of demand has made it challenging to create the space needed to fully action longer-term changes. We had hoped to further strengthen our parent group offer, however attendance has been impacted by the many responsibilities families are managing alongside their grief. This has prompted important reflection about how accessible and flexible our support needs to be.

It has become clear that to meet increasing and more complex need, and to develop the service in meaningful ways, we require additional staffing capacity. Building a sustainable and responsive service will depend on strengthening our team so that we can both meet demand and create room for growth.

As we move into the coming months, my focus is on putting plans into action and ensuring our bereavement service continues to evolve in a way that truly meets the needs of the children and families we support."



Kelly Willison
Head of Bereavement Services

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Fundraising



Fundraising

As we do not receive any statutory funding we depend on the generosity and kindness of partners, supporters, and funders.


Throughout the year, our fundraiser works alongside dedicated supporters and corporate partners to deliver a diverse programme of fundraising activity that enables us to support bereaved children and families when they need us most.

Over the past year, we have continued with our planned fundraising strategy, and focused on building new relationships with supporters and deepening relationships with existing ones. These activities will enable us to secure sustainable income for the future.

Key Fundraising Events

Our flagship events continue to play a vital role:

The Grand Ball  returned in, **2025**, raising an incredible **£52,150** 

The Christmas Ball  generated an income of  **£17,920**

Both of these events raised record amounts for the charity.

These events continue to thrive and build for us meaningful connections across our community and raise awareness of our work.



New Fundraising Initiatives

As part of our strategy, this year we began to develop our corporate giving relationships and build on grants and trusts applications. This is part of diversifying our income pipeline, ensuring the security of the charities mission and our long term financial sustainability.

Grant Funding and Corporate Support

We are incredibly grateful to have received funding from partners including:

- Children in Need
- Reaching Communities Fund (The National Lottery)
- JD Foundation
- Sedulo Foundation
- Roydon Group

We also received valued support from businesses including BUPA, Boots, BNY Mellon and Green Contractor Services.

The fundraising climate remains ever challenging, with rising costs placing additional pressure on the voluntary sector. Our charity is not immune to this wider climate. Nevertheless, our small team remains determined to find new creative and effective ways to generate the income required to continue supporting children and families navigating bereavement.

As we approach 15 years of supporting children and families, we will celebrate the donors, fundraisers, and partners whose generosity makes our work possible.



324 referrals for bereaved families.

Financial Review and Policies



Policies

We continue develop and implement policies we feel are valuable to staff and volunteers.

Some of these include:

- Confidentiality
- Conflicts of Interest
- Whistleblowing
- Health & Safety
- Financial
- Evaluation and Impact
- Risk Management
- Volunteer Management
- Fundraising
- HR Recruitment, Selection and Performance Management
- Trustee
- Equality, Diversity & Inclusion
- Privacy & Data Protection
- Safeguarding

In addition to our policies, we also have a comprehensive training programme which can be delivered in person or through on-line learning. We also encourage peer-to-peer development between colleagues. In the past year training has included emergency first aid and annual safeguarding.



522 bereaved children were referred to us

from 1st Sep 2024-31st Aug 2025



Financial review

Financial position

The charity's income for the year totalled £530,703 (2024: £311,286) against expenditure of £386,602 (2024: £344,367) leading to a surplus of £144,101 (2024: deficit of £33,081). Of our income £102,234 was restricted (2024: £4,000) with the remainder of £428,379 (2024: £307,286) being unrestricted. Following a deficit in the 2023/24 year while the charity undertook an important expansion its services and team, we are pleased to report a significant surplus for the year ended 31 August 2025. This reflects a strong fundraising performance which will ensure we can continue to grow sustainably, cover increased costs and build reserves.

Reserves policy

The charity's reserves policy is to maintain free reserves that would cover at least 9 months of core running costs. This is currently estimated to be £222,736. At the year end the charity held total reserves of £689,877 (2024: £545,776) of which £39,713 (2024: £1,400) was held in restricted funds. The free reserves of the charity were £269,008 (2024: £173,485) which excludes the unrestricted designated building reserve of £381,156 (2024: £370,891). This is equivalent to 10.9 months of reserves, meaning we are in line with the reserves policy. The trustees therefore consider the level of reserves held to be appropriate.





The Future



Our Support

As the charity continues to receive more referrals on a daily basis, we strive to steer clear of waiting lists.

We've pride ourselves on the 14 years since we founded that we have not had to implement a waiting list for support. The trustee's, CEO and Head of Bereavement Services work closely and continue to monitor the importance of families accessing support when they make that ask, although as more referrals come through, not operating a waiting list becomes more difficult.

We continuously look at ways to improve the service we provide, by listening to the voices of those who we support. We have started to obtain written feedback from both parents and young people to ensure we continue to provide great support, whilst asking how we might be able to improve our support.

Our Rebrand

In February 2025, we unveiled a complete rebrand alongside the launch of our new website. Inspired by the creativity of the children and young people we support, the refreshed identity features friendlier typefaces and a flexible illustration style rooted in their artwork, as well as the vibrant colours of Sidley House.

The new brand has transformed how we communicate. It is more accessible, engaging and inclusive across all platforms, enabling us to share real stories from our community and clearly demonstrate the difference our work makes.

The impact of this transformation has been widely recognised. The project has received five major awards, including Gold at the Indigo Design Awards for NGO Branding and a BIMA Gold Award for Charity and Social Enterprise.



- Our Support**
- One-to-one
 - Stay & play
 - Snuggle and smiles
 - Residential holidays
 - Schools out groups

- Creating Smiles**
- Family event days
 - Memory day
 - Summer holiday support scheme
 - Christmas appeal

- One Step Further**
- Support in education


- Brighter Futures**
- Support for young guardians aged 18-25

In addition we will continue to support those in education such as teachers, TLA'S and pastoral teams to support children in the school setting.

and the launch of our **NEWEST** support type.

"It made a massive difference to Know xx had a safe place to talk and acknowledge those feelings that many times looked like anger when he didn't know how to deal with them. It made him accept the death of his father and not feel alone in his grief."

Parent.



Statement of Trustees' Responsibilities

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Once Upon a Smile Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

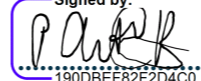
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on ^{27-May-2026}
and signed on its behalf by:

Signed by:

.....
190DBEF82F2D4C0...

Mr P S Cheetham-Karcz
Trustee

ANNUAL REPORT 2024-2025

Independent Examiner's Report



Independent Examiner's Report to the trustees of Once Upon a Smile Limited

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 50 to 66.

Respective responsibilities of 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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent Examiner's Report to the trustees of Once Upon a Smile Limited

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 seeking 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 section 396 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.

Signed by:


E98C10CE2244B8.....
Helen Binns FCA

Menzies LLP
One Express
1 George Leigh Street
Manchester
M4 5DL

Date: 26-May-2026

ANNUAL REPORT 2024-2025



Financial Statements

Statement of Financial Activities for the Year Ended 31 August 2025

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	290,313	102,324	392,637
Other trading activities	4	138,066	-	138,066
Total Income		428,379	102,324	530,703
Expenditure on:				
Raising funds	5	(120,104)	(3,323)	(123,427)
Charitable activities	6	(202,487)	(60,688)	(263,175)
Total Expenditure		(322,591)	(64,011)	(386,602)
Net (expenditure)/income		105,788	38,313	144,101
Net movement in funds		105,788	38,313	144,101
Reconciliation of funds				
Total funds brought forward		544,376	1,400	545,776
Total funds carried forward	17	650,164	39,713	689,877

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	150,401	4,000	154,401
Other trading activities	4	156,885	-	156,885
Total Income		307,286	4,000	311,286
Expenditure on:				
Raising funds	5	(105,348)	-	(105,348)
Charitable activities	6	(235,175)	(3,844)	(239,019)
Total Expenditure		(340,523)	(3,844)	(344,367)
Net (expenditure)/income		(33,237)	156	(33,081)
Transfers between funds		(33,237)	156	(33,081)
Net movement in funds		(4,033)	1,244	(2,789)
Reconciliation of funds				
Total funds brought forward		577,613	1,244	578,857
Total funds carried forward	17	544,376	1,400	545,776

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2025 is shown in note 17.

Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	12	9,775	11,248
Tangible assets	13	554,456	515,749
		564,231	526,997
Current assets			
Debtors	14	18,792	6,008
Cash at bank and in hand		247,776	167,032
		266,568	173,040
Creditors: Amounts falling due within one year	15	(21,653)	(22,715)
Net current assets		244,915	150,325
Total assets less current liabilities		809,146	677,322
Creditors: Amounts falling due after more than one year	16	(119,269)	(131,546)
Net assets		689,877	545,776
Funds of the charity:			
Restricted funds		39,713	1,400
Unrestricted income funds			
Unrestricted funds		650,164	544,376
Total funds	17	689,877	545,776

Balance Sheet as at 31 August 2025

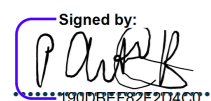
For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 50 to 66 were approved by the trustees, and authorised for issue on ~~27 May 2026~~ and signed on their behalf by:

Signed by:

 190DBEF82F2D4C0.....

Mr P S Cheetham-Karcz
Trustee

Notes to the Financial Statements for the Year Ended 31 August 2025

1. Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2. Accounting policies**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Once Upon a Smile Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Notes to the Financial Statements for the Year Ended 31 August 2025

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the

Notes to the Financial Statements for the Year Ended 31 August 2025

Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Land and buildings are initially recognised at cost and subsequently measured at fair value at the date of revaluation, less accumulated depreciation and accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Website	25% straight line

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Notes to the Financial Statements for the Year Ended 31 August 2025

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Notes to the Financial Statements for the Year Ended 31 August 2025

3. Income from donations and legacies

	Unrestricted funds		Total 2025 £	Total 2024 £
	General £	Restricted funds £		
Donations and legacies;				
Corporate donations	109,017	-	109,017	63,871
Donations from individuals	122,928	-	122,928	73,566
Grants, including capital grants;				
Grants from other charities	-	102,324	102,324	12,500
Donated goods, services and facilities	58,368	-	58,368	4,464
	<u>290,313</u>	<u>102,324</u>	<u>392,637</u>	<u>154,401</u>

4. Income from other trading activities

	Unrestricted funds		Total 2025 £	Total 2024 £
	General £			
Events income;				
Other events income	137,454		137,454	119,585
Sponsorship income	-		-	37,300
Other income from other trading activities	612		612	-
	<u>138,066</u>		<u>138,066</u>	<u>156,885</u>

Notes to the Financial Statements for the Year Ended 31 August 2025

5. Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds		
	General £	Total 2025 £	Total 2024 £
Depreciation and similar charges	2,043	2,043	4,860

b) Costs of trading activities

	Note	Unrestricted funds			
		General £	Restricted funds £	Total 2025 £	Total 2024 £
Events		112,218	-	112,218	91,738
Allocated support costs	7	5,843	3,323	9,166	8,750
		<u>118,061</u>	<u>3,323</u>	<u>121,384</u>	<u>100,488</u>

6. Expenditure on charitable activities

	Note	Unrestricted funds				
		Designated £	General £	Restricted funds £	Total 2025 £	Total 2024 £
Bereavement support services		-	12,261	19,270	31,531	28,702
Depreciation		-	14,528	-	14,528	-
Staff costs		-	113,299	36,597	149,896	146,942
Allocated support costs	7	11,729	37,053	4,617	53,399	53,447
Governance costs	7	-	13,617	204	13,821	9,928
		<u>11,729</u>	<u>190,758</u>	<u>60,688</u>	<u>263,175</u>	<u>239,019</u>

Notes to the Financial Statements for the Year Ended 31 August 2025

7. Analysis of governance and support costs

Costs of trading activities

	Basis of allocation	Unrestricted funds		
		General £	Total 2025 £	Total 2024 £
Management fees	Time	9,166	9,166	8,750

Charitable activities expenditure

	Basis of allocation	Unrestricted funds				
		Designated £	General £	Restricted funds £	Total 2025 £	Total 2024 £
Bank loan interest	Usage	11,729	-	-	11,729	13,137
Finance costs	Usage	-	694	-	694	536
Information Technology	Usage	-	707	1,052	1,759	1,295
Establishment costs	Usage	-	2,044	1,626	3,670	4,235
Administration costs	Usage	-	6,108	1,939	8,047	7,994
Management fees	Time	-	27,500	-	27,500	26,250
		<u>11,729</u>	<u>37,053</u>	<u>4,617</u>	<u>53,399</u>	<u>53,447</u>

Governance costs

	Unrestricted funds			
	General £	Restricted funds £	Total 2025 £	Total 2024 £
Independent examiner fees				
Examination of the financial statements	2,580	-	2,580	2,382
Legal fees	2,523	204	2,727	2,860
Other governance costs	8,514	-	8,514	4,686
	<u>13,617</u>	<u>204</u>	<u>13,821</u>	<u>9,928</u>

Notes to the Financial Statements for the Year Ended 31 August 2025

8. Trustees remuneration and expenses

No trustees have received any remuneration, reimbursed expenses or any other benefits from the charity during the year.

9. Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	164,089	159,659
Social security costs	8,598	9,606
Pension costs	3,799	3,581
	<u>176,486</u>	<u>172,846</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Management and service delivery	<u>7</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel of the charity in the year were the Chief Executive Officer and the Head of Bereavement Services. The total employee benefits of the key management personnel of the charity were £45,038 (2024 - £40,573) and management fees were paid of £36,667 (2024: £35,000).

10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>2,580</u>	<u>2,382</u>

Notes to the Financial Statements for the Year Ended 31 August 2025

12. Intangible fixed assets

	Other intangible asset £	Total £
Cost		
At 1 September 2024	24,450	24,450
Additions	1,800	1,800
Disposals	(10,050)	(10,050)
At 31 August 2025	<u>16,200</u>	<u>16,200</u>
Amortisation		
At 1 September 2024	13,202	13,202
Charge for the year	1,922	1,922
Eliminated on disposals	(8,699)	(8,699)
At 31 August 2025	<u>6,425</u>	<u>6,425</u>
Net book value		
At 31 August 2025	<u>9,775</u>	<u>9,775</u>
At 31 August 2024	<u>11,248</u>	<u>11,248</u>

Development costs

Website development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Notes to the Financial Statements for the Year Ended 31 August 2025

13. Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2024	511,545	36,791	548,336
Additions	-	54,067	54,067
Disposals	-	(140)	(140)
At 31 August 2025	511,545	90,718	602,263
Depreciation			
At 1 September 2024	-	32,587	32,587
Charge for the year	-	15,255	15,255
Eliminated on disposals	-	(35)	(35)
At 31 August 2025	-	47,807	47,807
Net book value			
At 31 August 2025	511,545	42,911	554,456
At 31 August 2024	511,545	4,204	515,749

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £511,545 (2024 - £511,545) in respect of leaseholds.

14. Debtors

	2025 £	2024 £
Trade debtors	480	790
Prepayments	6,540	3,023
Accrued income	9,645	678
Other debtors	2,127	1,517
	18,792	6,008

Notes to the Financial Statements for the Year Ended 31 August 2025

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	11,120	9,108
Trade creditors	3,458	5,877
Other taxation and social security	2,271	3,310
Pension scheme creditor	777	733
Accruals	4,027	2,707
Deferred income	-	980
	21,653	22,715

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2025 £	2024 £
Bank loan	11,120	9,108

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & its associated assets.

Notes to the Financial Statements for the Year Ended 31 August 2025

16. Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loan	119,269	131,546

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2025 £	2024 £
Bank loan	119,269	131,546

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & its associated assets.

Included in the creditors are the following amounts due after more than five years:

	2025 £	2024 £
After more than five years by instalments	74,791	95,113

Bank loans and overdrafts after five years

The Royal Bank of Scotland loan repayments include capital, and interest amounts due to be paid by monthly instalments until December 2033. The interest rate is 3.7% p.a. over base rate.

Notes to the Financial Statements for the Year Ended 31 August 2025

17. Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2025 £
Unrestricted funds					
General	173,485	427,063	(309,546)	(21,994)	269,008
Designated	370,891	-	(11,729)	21,994	381,156
Total unrestricted funds	544,376	427,063	(321,275)	-	650,164
Restricted funds	1,400	102,324	(64,011)	-	39,713
Total funds	545,776	529,387	(385,286)	-	689,877

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
Unrestricted funds					
General	216,123	307,286	(329,386)	(20,538)	173,485
Designated	361,490	-	(11,137)	20,538	370,891
Total unrestricted funds	577,613	307,286	(340,523)	-	544,376
Restricted funds	1,244	4,000	(3,844)	-	1,400
Total funds	578,857	311,286	(344,367)	-	545,776

The specific purposes for which the funds are to be applied are as follows:

General fund: The 'free reserves' after allowing for all restricted and designated funds.

Designated funds: Designated fund is the value of unrestricted funds represented by the building owned and used by the charity on an on-going basis for the charitable activities. The mortgage payable is also allocated to the designated fund.

Restricted Funds: Restricted funds comprise grants and donations received for specific projects and activities. The funds are applied in accordance with the conditions imposed by the funders.

£11,509 of the closing balance is in relation to the Reaching Communities/Partnerships grant funded by The National Lottery Community Fund.

ONCE UPON A SMILE LIMITED

Notes to the Financial Statements for the Year Ended 31 August 2025

During the year the charity received £56,777 from The National Lottery Community Fund as part of a three-year award totalling £227,109. Income is recognised as the charity becomes entitled to each instalment under the terms of the grant agreement.

The remaining £28,204 balance at 31 August 2025 is in relation to various grants and donations for specific projects and activities including service delivery, bereavement salaries, bereavement bags, teddy bears.

18. Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds £
	General £	Designated £		
Intangible fixed assets	9,775	-	-	9,775
Tangible fixed assets	42,911	511,545	-	554,456
Current assets	226,855	-	39,713	266,568
Current liabilities	(10,533)	(11,120)	-	(21,653)
Creditors over 1 year	-	(119,269)	-	(119,269)
Total net assets	<u>269,008</u>	<u>381,156</u>	<u>39,713</u>	<u>689,877</u>

19. Related party transactions

During the year the charity made the following related party transactions:

Sedulo Accountants Limited

(P S Cheetham-Karcz, a trustee, is a shareholder of Sedulo Accountants Limited.)

During the year the charity received a donation from Sedulo Accountants Limited. This was granted by the provision of accountancy services to the charity to the value of £8,208 (2024: £4,464). At the balance sheet date, the amount due to/ from Sedulo Accountants Limited was £Nil (2024 - £Nil).



GET IN TOUCH OR VISIT US AT

0161 711 0339

info@onceuponasmile.org.uk

Sidley House, 6 Brindley Road, Manchester
M16 9HQ

www.onceuponasmile.org.uk



Registered Charity no. 89022

ONCE UPON A SMILE LIMITED

England & Wales - Charity number 1170975

Accounts

Our annual report

1 SEPTEMBER 2023 - 31 AUGUST 2024



Once upon a
smile

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the consolidated financial statements of the charity for the year ended 31 August 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Governing document

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Our charitable objects

Our charitable objects, as per our Articles of Association, are:

To relieve the needs of, and protect and promote good health of, bereaved families in particular but exclusively by the provision of bereavement support, practical support and advice and grants of financial assistance.

Public benefit

With reference to the duty in section 17(5) of the Charities Act 2011, the trustees confirm that they have referred to the Charity Commission's guidance on public benefit - including 'Public benefit: the public benefit requirement (PB1)' and 'Public benefit: running a charity (PB2)' - when reviewing the charity's aims and objectives and in planning its current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

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A message from our chair & co-founders



"As we reflect upon another impactful year, we are honoured to share with you our annual report.

We are continually inspired by the dedication and compassion from our incredible team and supporters. Together, we have navigated challenges, celebrated triumphs, and, most importantly, made a positive impact in the lives of children and their families following the death of a loved one.

This year has been marked by resilience and a steadfast commitment to our vision of providing much needed bereavement support. It has not been without its challenges in this ever-changing world, and we continue to evolve our approach to reach those who need our support and how we raise the vital funds needed to sustain our work.

The real stories within this annual report are a testament to the profound influence we've had on bereaved children and families across Greater Manchester.

Our journey continues, there is more that can be done, and the road ahead holds new challenges and opportunities. We are confident that, together, we will continue to navigate this journey with determination, understanding and an unwavering commitment to our cause.

Thank you, from the depths of our hearts, for your support, dedication, and belief in Once Upon a Smile. Together, we are making a lasting impact on the lives of grieving children, creating a safe place to explore their grief."



**Daniel Jillings
& Danny Miller**
Co-founders



About us

Who we are

Once Upon a Smile provides practical and emotional support to bereaved children and their families to enable them to adjust to their new life without their loved one.

Supporting children and young people from across Greater Manchester, we offer a bespoke variety of support to families who are going through a difficult time. Not only are we unique in this way, but we also tailor the support we provide to families to suit their individual needs.

We work closely with the children and families we support to ensure that their views matter and have in place a pre/during and post feedback loop. Throughout the support we provide to children we record confidentially and with their approval (safeguarding) their experience exploring thoughts and feelings about the person who has died. This helps us identify if we are achieving our aims and objectives and most importantly meeting the needs of those we support.

Our aim

To support bereaved children and families at their time of need. Providing a safe space to explore, express and understand their grief while adjusting to a new life without their loved one.

Our vision

To provide emotional and practical support to bereaved families so that no child or family grieves alone.

Our values



Kindness

Is at the heart of everything we do.



Empathy

We are sensitive and understanding to the needs of the families we support.



Empowering

We ensure that our children and families are given the right support to meet their individual needs.

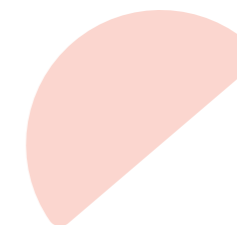


Respect

We celebrate what makes us unique and establish trust through inclusivity and recognition.

Where we are

Our bereavement support is delivered from our dedicated child-friendly centre - Sidley House. Based on the borders of Trafford and Salford but within the Manchester catchment area, we welcome and support hundreds of children each year from across the ten Greater Manchester Local Authorities and when appropriate far across the north of England. We have and will continue to support bereaved families with advice, guidance, and resources if they are unable to attend Sidley House.



Staff & volunteers

Our staff and volunteers help us to help others.

Our staff team are integral to making Once Upon a Smile what it is - a safe space for conversation and exploration of thoughts and feelings.

During the year, we recruited a new fundraiser (following the departure of our fundraising manager and our bereavement team grew as we recruited a new Bereavement Support Worker (started in October 2023) taking our bereavement team to 5 members of staff.

For our volunteers, we have a small number of roles which we have developed, requiring knowledge and expertise from several sectors. Increasingly is the support to help at our events such as the Christmas Ball.

We continue develop and implemented policies we feel are valuable to staff and volunteers. Some of these include:

- Confidentiality, Conflict of Interest and Whistleblowing
- Health & Safety
- Financial
- Evaluation and Impact
- Risk Management
- Volunteer Management
- Fundraising
- HR Recruitment, Selection and Performance Management
- Trustee
- Equality, Diversity & Inclusion
- Privacy & Data Protection
- Safeguarding

In addition to our policies, we also have a comprehensive training programme which can be delivered in person or through on-line learning. We also encourage peer-to peer development between colleagues. In the past year training has included, emergency first aid and safe guarding.

Trustees

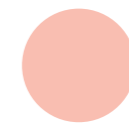
We have a dedicated and supportive leadership team and trustee board.

These are individuals who have skills and expertise in areas as such safeguarding, bereavement services, fundraising, marketing, and corporate development. Our trustees are integral and have the legal responsibility for our charity management and administration.

We have 5 trustees who are responsible for ensuring that our charity is carrying out its purposes for benefit of the public. Each of our trustees give precious time and support in kind.

There are two ways that we recruit new trustee's. The first is the current trustee's accept a championing of a new trustee by a current trustee. The championed person will then ask to provide supporting documents such as a trustee application form, to demonstrate the skills and benefit they will bring to the charity, the next stage will be to present these findings to the board. The trustee's will then discuss between them and vote accordingly as to whether to bring them onboard or not.

The second is to advertise available roles on third sector volunteer websites. Once expressions of interest are received, the proeedure as above applies.



Supporting Families

Our dedicated and skilled team of staff provide invaluable support and guidance to all our families.

Their efforts and creative ways of supporting families help pave the way for a brighter and more positive future.

We provide:

- Children's Bereavement Support
- Practical Support
- Respite Breaks
- Family Support
- Advice/Guidance/Support for professionals

Bereavement Support

Bereavement is deeply emotional and life-altering. We provide tailored practical and emotional support to children and families, always considering their individual circumstances, challenges, and needs. One huge consideration can be about the death itself as it can be due to various factors, including terminal illness, accidents, or unexpected tragedies.

Children also process grief differently, with younger children often expressing their emotions through play and different behaviours, while teenagers may grapple with complex emotions and questions about life and death.

We are also aware of our culturally diverse community, understanding that bereaved children and families come from various ethnic, religious, and cultural backgrounds. We understand and respect diverse backgrounds providing culturally sensitive support.

Here at Once Upon a Smile, we put a lot of emphasis on their time of need. We do not believe that families should be required to grieve for 6-12 months before being supported.

Children require information, a level of understanding of death and dying and self-care tools for the difficult days so they can grieve in a safe and comfortable way. We understand how hard it is for families to seek support and therefore support should be provided when the family make the request.

We focus on ensuring our support is the right support for families. We are proud that we put the needs of our families at the forefront of our service. We adapt and tailor the support to meet their needs and continue to pride ourselves on ensuring we offer long term support.

Our support is primarily delivered at our children's bereavement centre, Sidley House. Now in its fourth year within our operation it has welcomed and supported thousands of children and their families.

Sidley House is over two floors with 10 themed rooms dedicated to specific activities and ages of our children that attend, to allow bereaved families to express their grief in a fun and safe environment, both in groups and individually. These spaces have been uniquely designed by the children that we support and have evolved over time.

We are proud that we put the needs of our families at the forefront of our service.



The support we offer

One to One direct support

Our support helps to reduce emotional distress and improved mental wellbeing among grieving children. In turn it can build a stronger family network and improve family communication. Our support also can improve how children we support make future positive choices in their lives.

This supports young people as they navigate through the difficult days, providing them with strategies to cope with their grief and giving them a safe place to 'just be'. Providing validation and educating them so they can look forward to the future with hope. These are delivered in Sidley House our child bereavement centre.



Groups

Our children and parent groups that have been delivered so far this year have all been a huge success and this has been measured by the number of parents attending and the feedback received. Our groups have all been delivered in a safe and encouraging environment where children and young people can freely express their thoughts and emotions through the activities, they take part in.

These groups give an opportunity for children and young people to connect with other people with lived experience-following the death of a loved one.

Our activities have helped participants:

- Develop their independence
- Improve their confidence and self-esteem
- Improve relationships with those around them-promoting social interaction
- Boost self-confidence
- Have new experiences
- Make new and exciting memories



Snuggles and Smiles

Families come together either individually or with other bereaved families to create a beautiful bear with the hope that the bear will provide comfort to them during difficult times. Sessions can be delivered in groups, individual and family sessions. Every child and family supported by Once Upon a Smile are given an opportunity to make a bear. We also offer this support to schools and other educational settings. This activity provides a vital emotional outlet so grieving children can begin to express their grief and open up about their thoughts and emotions with others.

This is a wonderful resource that we often send to families who contact us that may not require one to one support.

In the past year we have supported with 141 snuggle bears.



Parent/carer support

Whilst our first area for support is to support a child or young person following the death of a loved one, we are increasingly seeing a demand for further support for parents and carers. This is why we have reintroduced our parent/carer groups in the past year. It was brought to our attention by a number of adults that they wanted to meet other parents/carers that could value and understand what they were going through.

We have also increased our online advice and in person support in the past year by **XXX**.

Residential

Our residential provide a unique and enriching experience for our children, whether with a parent or independently. Some of our children may have also taken on caring responsibilities following the death of a sibling, parent, or person close to them. This may have changed the family dynamic and our residential can offer a valuable respite opportunity. We hosted our annual primary school aged residential in August to spend 3 days at an adventure farm. This continues to be a popular and life changing activity for the children we support.

Additional changes that impact families

Known in the sector as ‘Secondary losses’, this refers to the additional losses individuals may experience following the death of a loved one.

While the primary ‘loss’ is the death of the person, secondary losses encompass a range of other changes and challenges that arise as a result of the death. These secondary losses can compound the grief process and impact various aspects of the individual’s life.

There are many common types of secondary losses after the death of a loved one:



Social support

The death of a loved one can sometimes lead to changes in social relationships. Friends and family may not know how to offer support, or the bereaved person may withdraw from social activities, leading to a loss of social connections.



Financial impact

The death of a family member can have significant financial implications. Loss of income, changes in financial responsibilities. Often unexpected costs such as funeral expenses can contribute to financial stress.



Role changes

The roles and responsibilities within a family or social circle may shift after a death. For example, a surviving spouse may need to take on additional roles and responsibilities that were previously handled by the deceased.



Identity & purpose

The loss of a loved one can challenge a person’s sense of identity and purpose. Roles as a spouse, parent, or caregiver may be altered, and individuals may need to redefine their identity in the absence of the deceased.



Emotional well-being

Grieving individuals often experience a range of emotions, and the intensity and duration of these emotions can impact their overall emotional well-being. Depression, anxiety, and feelings of loneliness are common secondary losses.



Changes in daily routine

The daily routine of the bereaved person may be disrupted. Activities that were shared with the deceased may become painful reminders, leading to changes in daily habits and rituals.



Health effects

Grief can have physical and mental health implications. Sleep disturbances, changes in appetite, and other stress-related symptoms may emerge, affecting the overall health of the bereaved person.



Spiritual & existential concerns

The death of a loved one can prompt individuals to question their beliefs, purpose, and the meaning of life. This existential questioning may be a part of the grieving process.

92.8%
of referrals came
**From Greater
Manchester**

It’s important to note that everyone experiences grief differently, and the impact of secondary losses can vary from person to person but can have a significant effect on how we grieve and decisions we make.

We continue to support individuals experiencing ‘Secondary losses’ and is further explained in the financial assistance section of this report.

Financial assistance

The death of a loved one can have significant financial implications and since our founding, we have provided some financial support where it is needed.

As part of our development, we now consider and implement specific projects that allow the families we support and previously supported some form of financial assistance. This is on a case-by case basis.

We have also introduced financial support schemes which following feedback from families have proven more effective.

Recent analysis from Loughborough University state that:

families on average are paying £400 extra a month for basic goods such as food and energy. This is increasingly a struggle and a worry for any family.

Summer support scheme and uniform support

Summer is a busy time for any family. Children are off school, making childcare arrangements can be stressful and expensive. There are many increased costs that can add more pressure to a parent or carer within the family home. We aim to try and alleviate some of the pressures our families are facing.

This scheme supports families with financial support for grocery vouchers, clothing for children and give an opportunity for their families to spend important and valuable family time together.

Family Days

The benefits of spending quality time together are invaluable to our families. This year we introduced a new element to our support as part of our summer holiday support scheme. Providing group family experiences. Our family visits are facilitated by our team and financial support for transport and subsistence are also provided.



89 children attended our **summer day trip** to Gulliver's World.

Advice & guidance

Support and guidance can be for several reasons including but not restricted to:

- Bereaved parents being asked questions by their children they find difficult to answer
- Bereaved parents fearing questions they will find difficult to answer
- Guidance on how to tell their loved one(s) about death and dying
- Signposting to appropriate services
- Guidance pre-funeral
- Guidance for coping tools and self-care
- Guidance to other organisations and professionals

We provide support in many ways, including telephone support, in person and through our website and digital channels.

We have continued to see an increase in the number of referrals made from schools and local authorities, but self-referrals continue to make up a large percentage.



Support in School

We're Here for You Bereavement Resource

Our bereavement bags have been designed by our team of bereavement support practitioners and children of Once Upon a Smile and are given to children that have experienced the death of a parent/guardian, sibling, or grandparent. We self-funded these primary aged school bereavement bags and we have received some amazing feedback on how they help a child when they experience the death of a loved one.

"This immediate support which we can keep within school provides assurance that should a child need immediate support, we can offer it through Once Upon a Smile."

Teacher, Bolton.

We aim to:

- Increase support for young people following our bereavement support intervention, encouraging schools to reach out for our help.
- Provide a comfort through thematic resources, easing an individual's mental health and wellbeing.
- Give much needed support to pastoral teams in primary school settings.

We want to now develop phase two - introducing a secondary age-appropriate bereavement resource and develop these existing ones. This offer is now part of the ongoing support we provide. We are now exploring suitable grants and asking our donors for their support in the future.



1,026 bags were distributed to **primary schools** in Greater Manchester.

"It's been an incredibly busy year this year with countless challenges and achievements, all driven by our passionate team. We've made significant strides in our mission and proud of everything we've accomplished together.

Due to a high influx of referrals this year it has been challenging to focus on further development but we remain dedicated to making progress where possible.

Our bereavement programmes are continuously evaluated to ensure we're delivering the most effective support and achieving the best possible outcomes for our families. We will continue to actively evaluate and develop our parent groups to ensure they provide meaningful support and meet the evolving needs of those supporting bereaved children whilst also grieving for a loved one.

Our charity is continuing to grow and I look forward to another successful year of making a positive impact on the team and the families we support."



Kelly Willison
Head of Bereavement Services

Fundraising



Fundraising

As a self-funded organisation, we rely on a variety of fundraising activities organised collaboratively by our charity, dedicated supporters, and corporate partners throughout the year.

Over the past year, we have developed a new fundraising strategy aimed at engaging both new and existing donors to secure the vital funds needed to support bereaved children during their time of need.

Key Fundraising Events

Our flagship events continue to make a significant impact:

The Grand Ball
returned in, **2024**
raising over
£35,000

The Christmas Ball
generated an impressive

£17,000

We also introduced a month of birthday themed activities, which included:

- A birthday party hosted with corporate supporters at Neft Action Xperience.
- A community birthday celebration at Trafford Palazzo.
- Office takeovers at Media City.

These events were instrumental in raising essential funds and building stronger connections within our community.



New Fundraising Initiatives

This year, we explored innovative ways to diversify our income streams, including the launch of our legacy giving scheme. We plan to promote this further alongside unveiling exciting new initiatives in the upcoming financial year.

Grant Funding and Corporate Support

We were thrilled to receive grant funding from several generous organisations, including:

- High Sheriff's Trust
- Anton Jurgens
- Duchy of Lancaster
- Manchester Guardian Society
- JD Foundation
- Sedulo foundation

We also received invaluable support from businesses such as Landsec, Tesco, and Co-op, to whom we extend our heartfelt gratitude.

Special mention to Roydon and Green Contractor Services.

The fundraising landscape remains challenging, and rising costs add to the pressure. However, our small yet dedicated team remains committed to finding creative and effective ways to secure the funds needed to continue supporting bereaved children and their families.





Financial Review

Financial review

Financial position

The charity's income for the year totalled £311,286 (2023: £286,050) against expenditure of £344,367 (2023: £288,839) leading to a deficit of £33,081 (2023: deficit of £2,789).

Of our income £4,000 was restricted (2023: £7,349) with the remainder of £307,286 (2023: £278,701) being unrestricted.

Deficits in the current and previous year have allowed important expansion of the charity's services and team (as detailed above) and we are confident that the 2024/25 year will see the charity generate significant income to cover our increased costs and build reserves, with a number of new grants and corporate income streams secured at the time of writing.

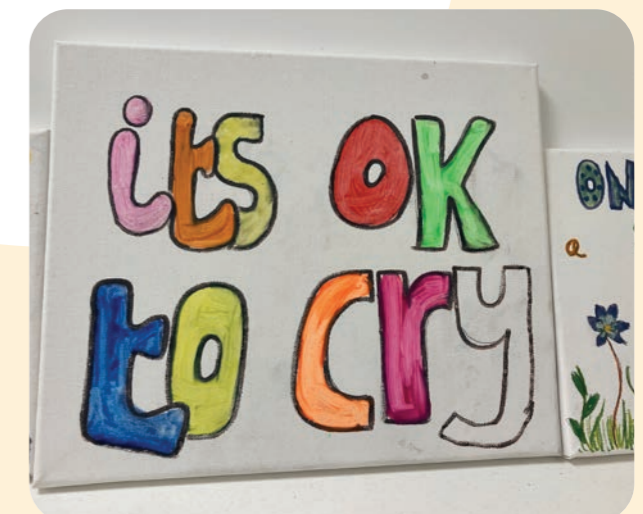
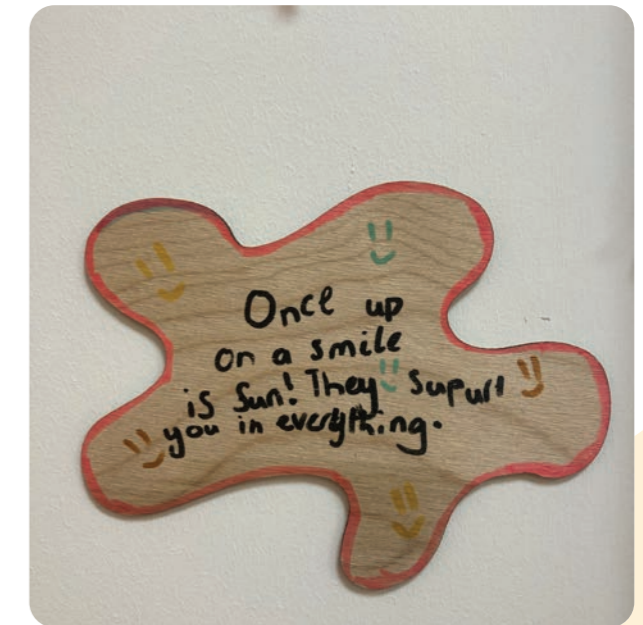
Reserves policy

The charity's reserves policy is to maintain free reserves that would cover 9 months core running costs. This is currently estimated to be £190,110.

At the year end the charity held total reserves of £545,776 (2023: £578,857) of which £1,400 (2023: £1,244) was held in restricted funds.

The free reserves of the charity were £173,485 (2023: £216,123) which excludes the unrestricted designated building reserve of £370,891 (2023: £361,490).

This is equivalent to 8.2 months of reserves. While this is slightly below our target level, we are confident that our fundraising plans will allow us to build reserves in the long term and the trustees therefore consider the level of reserves held to be appropriate.





The Future



Our Support

As the charity continues to receive more referrals on a daily basis, we strive to steer clear of waiting lists.

We've pride ourselves on the 13 years since we founded that we have not had to implement a waiting list for support. The trustee's, CEO and Head of Bereavement Services work closely and continue to monitor the importance of families accessing support when they mke that ask, although as more referrals come through, not operating a waiting list becomes more difficult.

We are extremely excited that the charity is going through a full rebrand, that is inclusive of logo, website and assets. We want to bring in the brand to represent the difference the charity makes whilst implementing the voice of our children and young people.

Alongside the rebrand the charity will be revamping the way our support is divided.



392 bereaved children were referred to us

from 1st Sep 2023-31st Aug 2024

Rather than having all support under one big support name 'Bereavement support' we will break down the support sections as follows;

Our Support

- One-to-one
- Stay & play
- Snuggle and smiles
- Residential holidays
- Schools out groups

Creating Smiles

- Family event days
- Memory day
- Summer holiday support scheme
- Christmas appeal

One Step Further

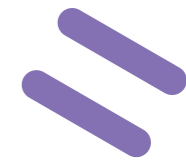
- Support in education

Brighter Futures

- Support for young guardians aged 18-25

In addition we will continue to support those in education such as teachers, TLA'S and pastoral teams to support children in the school setting.

The works for this shall be completed in the next annual report and we look forward to sharing the full details.





Reference and Administrative Details

Reference and Administrative Details

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2024.

Trustees	Mr P K Cheetham-Karcz Mr D Miller Mrs L Jillings Dr E S O'Neal (resigned 22 July 2024) Mr R A Barlow Ms V Maley (appointed 21 November 2024) Ms E L Knighton (appointed 21 November 2024)
Senior Management Team	Mr D Jillings, Chief Executive Officer Mrs K Willison, Head of Bereavement Services
Principal Office	Sidley House 6 Brindley Road Manchester M16 9HQ
Registered Office	Sedulo Accountants Limited 62-66 Deansgate Manchester M3 2EN
	The charity is incorporated in England and Wales.
Company Registration Number	09836201
Charity Registration Number	1170975
Independent Examiner	Helen Binns FCA Beever and Struthers One Express 1 George Leigh Street Manchester M4 5DL

Reference and Administrative Details

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2024.

The annual report was approved by the trustees of the charity on 27/05/25 and signed on its behalf by:

P K Cheetham-Karcz
.....
Mr P K Cheetham-Karcz
Trustee



Statement of Trustees' Responsibilities

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Once Upon a Smile Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27/05/25 and signed on its behalf by:

P K Cheetham-Karcz

Mr P K Cheetham-Karcz
Trustee



Independent Examiner's Report

Independent Examiner's Report to the trustees of Once Upon a Smile Limited

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 48 to 66 .

Respective responsibilities of 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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of .

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 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent Examiner's Report to the trustees of Once Upon a Smile Limited

Basis of independent examiner's report

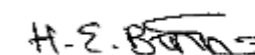
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 section 396 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.



Helen Binns FCA
One Express
1 George Leigh Street
Manchester
M4 5DL

Date: 27 May 2025



Financial Statements

Statement of Financial Activities for the Year Ended 31 August 2024

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	150,401	4,000	154,401
Other trading activities	4	156,885	-	156,885
Total Income		307,286	4,000	311,286
Expenditure on:				
Raising funds	5	(105,348)	-	(105,348)
Charitable activities	6	(235,175)	(3,844)	(239,019)
Total Expenditure		(340,523)	(3,844)	(344,367)
Net (expenditure)/income		(33,237)	156	(33,081)
Net movement in funds		(33,237)	156	(33,081)
Reconciliation of funds				
Total funds brought forward		577,613	1,244	578,857
Total funds carried forward	17	544,376	1,400	545,776

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	229,443	7,349	236,792
Other trading activities	4	49,258	-	49,258
Total Income		278,701	7,349	286,050
Expenditure on:				
Raising funds	5	(64,983)	-	(64,983)
Charitable activities	6	(218,751)	(5,105)	(223,856)
Total Expenditure		(283,734)	(5,105)	(288,839)
Net (expenditure)/income		(5,033)	2,244	(2,789)
Transfers between funds		1,000	(1,000)	-
Net movement in funds		(4,033)	1,244	(2,789)
Reconciliation of funds				
Total funds brought forward		581,646	-	581,646
Total funds carried forward	17	577,613	1,244	578,857

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2023 is shown in note 17.

Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	12	11,248	2,361
Tangible assets	13	515,749	520,467
		526,997	522,828
Current assets			
Debtors	14	6,008	1,470
Cash at bank and in hand		167,032	213,030
		173,040	214,500
Creditors: Amounts falling due within one year	15	(22,715)	(17,524)
Net current assets		150,325	196,976
Total assets less current liabilities		677,322	719,804
Creditors: Amounts falling due after more than one year	16	(131,546)	(140,947)
Net assets		545,776	578,857
Funds of the charity:			
Restricted funds		1,400	1,244
Unrestricted income funds			
Unrestricted funds		544,376	577,613
Total funds	17	545,776	578,857

Balance Sheet as at 31 August 2024

For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 48 to 66 were approved by the trustees, and authorised for issue on 27/05/25 and signed on their behalf by:

P K Cheetham-Karcz

Mr P K Cheetham-Karcz
Trustee

Notes to the Financial Statements for the Year Ended 31 August 2024

1. Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Once Upon a Smile Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Notes to the Financial Statements for the Year Ended 31 August 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.
- The income is for an event in a future period.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Notes to the Financial Statements for the Year Ended 31 August 2024

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Asset class	Amortisation method and rate
Website	25% straight line

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer

settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Notes to the Financial Statements for the Year Ended 31 August 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Notes to the Financial Statements for the Year Ended 31 August 2024

3. Income from donations and legacies

	Unrestricted funds		Total 2024	Total 2023
	General	Restricted funds		
	£	£	£	£
Donations and legacies;				
Corporate donations	63,871	-	63,871	106,429
Donations from individuals	73,566	-	73,566	117,394
Grants, including capital grants;				
Grants from other charities	8,500	4,000	12,500	8,649
Donated services and facilities	4,464	-	4,464	4,320
	<u>150,401</u>	<u>4,000</u>	<u>154,401</u>	<u>236,792</u>

4. Income from other trading activities

	Unrestricted funds		Total 2024	Total 2023
	General			
	£		£	£
Events income;				
Other events income	119,585		119,585	49,258
Sponsorship income	37,300		37,300	-
	<u>156,885</u>		<u>156,885</u>	<u>49,258</u>

Notes to the Financial Statements for the Year Ended 31 August 2024

5. Expenditure on raising funds

Costs of generating donations and legacies

	Unrestricted funds		
	General	Total 2024	Total 2023
	£	£	£
Depreciation	4,860	4,860	6,957

Costs of trading activities

	Note	Unrestricted funds		
		General	Total 2024	Total 2023
		£	£	£
Events	7	91,738	91,738	40,526
Allocated support costs		8,750	8,750	17,500
		100,488	100,488	58,026

6. Expenditure on charitable activities

	Note	Unrestricted funds		Restricted funds	Total 2024	Total 2023
		Designated	General			
		£	£			
Bereavement support services		-	26,858	1,844	28,702	54,466
Staff costs		-	146,942	-	146,942	106,878
Allocated support costs	7	11,137	40,310	2,000	53,447	53,284
Governance costs	7	-	9,928	-	9,928	9,228
		11,137	224,038	3,844	239,019	223,856

Notes to the Financial Statements for the Year Ended 31 August 2024

7. Analysis of governance and support costs

Costs of trading activities

	Basis of allocation	Unrestricted funds		
		General	Total 2024	Total 2023
		£	£	£
Management fees	Time	8,750	8,750	17,500

Charitable activities expenditure

	Basis of allocation	Unrestricted funds		Restricted funds	Total 2024	Total 2023
		Designated	General			
		£	£			
Bank loan interest	Usage	11,137	-	2,000	13,137	9,822
Finance costs	Usage	-	536	-	536	594
Information Technology	Usage	-	1,295	-	1,295	935
Establishment costs	Usage	-	4,235	-	4,235	14,273
Administration costs	Usage	-	7,994	-	7,994	10,160
Management fees	Time	-	26,250	-	26,250	17,500
		11,137	40,310	2,000	53,447	53,284

Governance costs

	General	Total 2024	Total 2023
	£	£	£
Independent examiner fees	2,382	2,382	2,268
Examination of the financial statements	2,860	2,860	2,640
Legal fees	4,686	4,686	4,320
Other governance costs	9,928	9,928	9,228

8. Trustees remuneration and expenses

No trustees have received any remuneration, reimbursed expenses or any other benefits from the charity during the year.

Notes to the Financial Statements for the Year Ended 31 August 2024

9. Staff costs

The aggregate payroll costs were as follows:

	2024	As restated 2023
	£	£
Staff costs during the year were:		
Wages and salaries	159,659	128,775
Social security costs	9,606	2,512
Pension costs	3,581	2,773
	<u>172,846</u>	<u>134,060</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
	<u>6</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel of the charity in the year were the Chief Executive Officer and the Head of Bereavement Services. The total employee benefits of the key management personnel of the charity were £40,573 (2023 - £36,190) and management fees were paid of £35,000 (2023: £35,000).

10. Independent examiner's remuneration

	2024	2023
	£	£
	<u>2,382</u>	<u>2,268</u>

11. Taxation

The income and gains of the charity are exempt from taxation to the extent that they are applied to its charitable objectives.

Notes to the Financial Statements for the Year Ended 31 August 2024

12. Intangible fixed assets

	Other intangible asset	Total
	£	£
Cost		
At 1 September 2023	14,850	14,850
Additions	9,600	9,600
At 31 August 2024	<u>24,450</u>	<u>24,450</u>
Amortisation		
At 1 September 2023	12,489	12,489
Charge for the year	713	713
At 31 August 2024	<u>13,202</u>	<u>13,202</u>
Net book value		
At 31 August 2024	<u>11,248</u>	<u>11,248</u>
At 31 August 2023	<u>2,361</u>	<u>2,361</u>

Development costs

Website development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Notes to the Financial Statements for the Year Ended 31 August 2024

13. Tangible fixed assets

	Land and buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 September 2023	511,545	36,651	548,196
Additions	-	140	140
At 31 August 2024	<u>511,545</u>	<u>36,791</u>	<u>548,336</u>
Depreciation			
At 1 September 2023	-	27,729	27,729
Charge for the year	-	4,858	4,858
At 31 August 2024	<u>-</u>	<u>32,587</u>	<u>32,587</u>
Net book value			
At 31 August 2024	<u>511,545</u>	<u>4,204</u>	<u>515,749</u>
At 31 August 2023	<u>511,545</u>	<u>8,922</u>	<u>520,467</u>

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £511,545 (2023 - £511,545) in respect of leaseholds.

14. Debtors

	2024	2023
	£	£
Trade debtors	790	-
Prepayments	3,023	1,470
Accrued income	678	-
Other debtors	1,517	-
	<u>6,008</u>	<u>1,470</u>

Notes to the Financial Statements for the Year Ended 31 August 2024

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans	9,108	9,108
Trade creditors	5,877	2,639
Other taxation and social security	3,310	2,943
Pension scheme creditor	733	673
Accruals	2,707	2,161
Deferred income	980	-
	<u>22,715</u>	<u>17,524</u>

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2024	2023
	£	£
Bank loan	<u>9,108</u>	<u>9,108</u>

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & its associated assets.

	2024
	£
Resources deferred in the period	<u>980</u>

The deferred income is for ticket sales for the Christmas Ball 2024.

Notes to the Financial Statements for the Year Ended 31 August 2024

16. Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loans	131,546	140,947

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2024	2023
	£	£
Bank loan	131,546	140,947

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & its associated assets.

Included in the creditors are the following amounts due after more than five years:

	2024	2023
	£	£
After more than five years by instalments	95,113	104,515

Bank loans and overdrafts after five years

The Royal Bank of Scotland loan repayments include capital and interest amounts due to be paid by monthly instalments until December 2033. The interest rate is 3.7% p.a. over base rate.

Notes to the Financial Statements for the Year Ended 31 August 2024

17. Funds

	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers	Balance at 31 August 2024
	£	£	£	£	£
Unrestricted funds					
General	216,123	307,286	(329,386)	(20,538)	173,485
Designated	361,490	-	(11,137)	20,538	370,891
Total unrestricted funds	577,613	307,286	(340,523)	-	544,376
Restricted funds	1,244	4,000	(3,844)	-	1,400
Total funds	578,857	311,286	(344,367)	-	545,776

	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£
Unrestricted funds					
General	231,309	278,701	(273,912)	(19,975)	216,123
Designated	350,337	-	(9,822)	20,975	361,490
Total unrestricted funds	581,646	278,701	(283,734)	1,000	577,613
Restricted funds	-	7,349	(5,105)	(1,000)	1,244
Total funds	581,646	286,050	(288,839)	-	578,857

The specific purposes for which the funds are to be applied are as follows:

General fund: The 'free reserves' after allowing for all restricted and designated funds.

Designated funds: Designated fund is the value of unrestricted funds represented by the building owned and used by the charity on an on-going basis for the charitable activities. The mortgage payable is also allocated to the designated fund.

Restricted Funds: The balance carried forward at 31 August 2024 relates to a grant received from the Manchester Guardian Society during the period for the cost of delivering child and parent/guardian group sessions. The amount of £20,538 was transferred from the General fund to the Designated fund, which is the total of the monthly mortgage repayment.

Notes to the Financial Statements for the Year Ended 31 August 2024

18. Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		
	£	£	£	£
Intangible fixed assets	11,248	-	-	11,248
Tangible fixed assets	4,204	511,545	-	515,749
Current assets	171,640	-	1,400	173,040
Current liabilities	(13,607)	(9,108)	-	(22,715)
Creditors over 1 year	-	(131,546)	-	(131,546)
Total net assets	173,485	370,891	1,400	545,776

19 Related party transactions

During the year the charity made the following related party transactions:

Sedulo Accountants Limited

(P S Cheetham-Karcz, a trustee, is a shareholder of Sedulo Accountants Limited.)

During the year the charity received a donation from Sedulo Accountants Limited. This was granted by the provision of accountancy services to the charity to the value of £4,464 (2023: £4,320). At the balance sheet date the amount due to/from Sedulo Accountants Limited was £Nil (2023 - £Nil).



GET IN TOUCH OR VISIT US AT

0161 711 0339

info@onceuponasmile.org.uk

Sidley House, 6 Brindley Road, Manchester
M16 9HQ

www.onceuponasmile.org.uk



Registered Charity no. 89022

ONCE UPON A SMILE LIMITED

England & Wales - Charity number 1170975

Accounts

Once upon a Smile

We're here for you

ANNUAL REPORT

1 September 2022 - 31 August 2023





Reference and Administrative Details

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Trustees

Ms M Bancroft (resigned 21 September 2022)
Mr P K Cheetham-Karcz
Mr J Bancroft (resigned 13 September 2022)
Mr D Miller
Mrs L Jillings
Dr E S O'Neil (appointed 14 October 2022)
Mr R A Barlow (appointed 22 September 2022)

Senior Management Team

Mr D Jillings, Chief Executive Officer
Mrs K Willison as Head of Bereavement Services

Principal Office

Sidley House
6 Brindley Road
Manchester
M16 9HQ

Registered Office

Sedulo Accountants Limited
62-66 Deansgate
Manchester
M3 2EN

The charity is incorporated in England and Wales.

Company Registration Number

09836201

Charity Registration Number

1170975

Independent Examiner

Helen Binns FCA
Beever and Struthers
One Express
1 George Leigh Street
Manchester
M4 5DL

ABOUT US

WHO WE ARE

Once Upon a Smile provides practical and emotional support to bereaved children and their families to enable them to adjust to their new life without their loved one.

Supporting children and young people from across Greater Manchester, we offer a bespoke variety of support to families who are going through a difficult time. Not only are we unique in this way, but we also tailor the support we provide to families to suit their individual needs.

AIMS

To support bereaved children and families at their time of need. Providing a safe space to explore, express and understand their grief while adjusting to a new life without their loved one.

VISION

To provide emotional and practical support to bereaved families so that no child or family grieves alone.

HOW WE SUPPORT

Our dedicated and skilled team of staff provide invaluable support and guidance to all our families. Their efforts and creative ways of supporting families help pave the way for a brighter and more positive future.

We provide:

- **Children's Bereavement Support**
- **Practical Support**
- **Respite Breaks**
- **Family Support**
- **Advice/Guidance/Support for professionals**

OUR VALUES

1. Kindness is at the heart of everything we do
2. Empathy- we are sensitive and understanding to the needs of the families we support.
3. Empowering - we ensure that our children and families are given the **right support to meet their individual needs**
4. Respect- We celebrate what makes us unique and establish trust through inclusivity and recognition

WHERE WE ARE

Our bereavement support is delivered from our dedicated child-friendly centre - Sidley House. Based on the borders of Trafford and Salford but within the Manchester catchment area, we welcome and support hundreds of children each year from across the ten Greater Manchester Local Authorities and when appropriate far across the north of England. We have and will continue to support bereaved families with advice, guidance, and resources if they are unable to attend Sidley House.

A MESSAGE FROM OUR CHAIR AND TRUSTEE'S

As we reflect upon another impactful year, we are honoured to share with you our annual report.

We are continually inspired by the dedication and compassion from our incredible team and supporters. Together, we have navigated challenges, celebrated triumphs, and, most importantly, made a positive impact in the lives of children and their families following the death of a loved one.

This year has been marked by resilience and a steadfast commitment to our vision of providing much needed bereavement support. It has not been without its challenges in this ever-changing world, and we continue to evolve our approach to reach those who need our support and how we raise the vital funds needed to sustain our work.

The real stories within this annual report are a testament to the profound influence we've had on bereaved children and families across Greater Manchester.

Our journey continues, there is more that can be done, and the road ahead holds new challenges and opportunities. We are confident that, together, we will continue to navigate this journey with determination, understanding and an unwavering commitment to our cause.

Thank you, from the depths of our hearts, for your support, dedication, and belief in Once Upon a Smile. Together, we are making a lasting impact on the lives of grieving children, creating a safe place to explore their grief.

A MESSAGE FROM OUR HEAD OF BEREAVEMENT SERVICES

Our aim has always been to create high quality support to bereaved children and their loved ones at a time that's right for them and dependant on their needs and choices. As I enter my tenth year with the charity, I am committed to upholding the Charity's mission so that no child grieves alone and that they are provided with support so they can grieve in a healthy and safe way. I am full of gratitude for the opportunities to be creative and for our dedicated, passionate, and skilled team who provide consistent service delivery and comfort to all those bereaved. As we aspire to support even more young people through our support programmes, we recognise that growth is essential so we will continue to listen and adapt driven by our shared values and beliefs.

In terms of the next 12 months, we will be focusing more on:

- **Guiding principles of our family support programmes**
- **Increasing the availability of our support programmes**
- **Longer term infrastructure of succession planning and goal setting framework**

BEREAVEMENT SUPPORT

Bereavement is deeply emotional and life-altering. We provide tailored practical and emotional support to children and families, always considering their individual circumstances, challenges, and needs.

One huge consideration can be about the death itself as it can be due to various factors, including terminal illness, accidents, or unexpected tragedies.

Children also process grief differently, with younger children often expressing their emotions through play and different behaviours, while teenagers may grapple with complex emotions and questions about life and death.

We are also aware of our culturally diverse community, understanding that bereaved children and families come from various ethnic, religious, and cultural backgrounds. We understand and respect diverse backgrounds providing culturally sensitive support.

Here at Once Upon a Smile, we put a lot of emphasis on **their time of need**. We do not believe that families should be required to grieve for 6-12 months before being supported.

Children require information, a level of understanding of death and dying and self-care tools for the difficult days so they can grieve in a safe and comfortable way. We understand how hard it is for families to seek support and therefore support should be provided when the family make the request.

We focus on ensuring **our support is the right support** for families. We are proud that we put the needs of our families at the forefront of our service. We adapt and tailor the support to meet their needs and continue to pride ourselves on ensuring we offer long term support.

Our support is primarily delivered at our children's bereavement centre, Sidley House. Now in its fourth year within our operation it has welcomed and supported thousands of children and their families.

Sidley House is over two floors with 10 themed rooms dedicated to specific activities and ages of our children that attend, to allow bereaved families to express their grief in a fun and safe environment, both in groups and individually. These spaces have been uniquely designed by the children that we support and have evolved over time.

ADDITIONAL CHANGES THAT IMPACT FAMILIES

Known in the sector as 'Secondary losses', this refers to the additional losses individuals may experience following the death of a loved one. While the primary 'loss' is the death of the person, secondary losses encompass a range of other changes and challenges that arise as a result of the death. These secondary losses can compound the grief process and impact various aspects of

the individual's life. There are many common types of secondary losses after the death of a loved one:

1. Social Support: The death of a loved one can sometimes lead to changes in social relationships. Friends and family may not know how to offer support, or the bereaved person may withdraw from social activities, leading to a loss of social connections

2. Financial Impact: The death of a family member can have significant financial implications. Loss of income, changes in financial responsibilities. Often unexpected costs such as funeral expenses can contribute to financial stress.

3. Role Changes: The roles and responsibilities within a family or social circle may shift after a death. For example, a surviving spouse may need to take on additional roles and responsibilities that were previously handled by the deceased

4. Identity and Purpose: The loss of a loved one can challenge a person's sense of identity and purpose. Roles as a spouse, parent, or caregiver may be altered, and individuals may need to redefine their identity in the absence of the deceased.

5. Changes in Daily Routine: The daily routine of the bereaved person may be disrupted. Activities that were shared with the deceased may become painful reminders, leading to changes in daily habits and rituals

6. Emotional Well-being: Grieving individuals often experience a range of emotions, and the intensity and duration of these emotions can impact their overall emotional well-being. Depression, anxiety, and feelings of loneliness are common secondary losses

7. Health Effects: Grief can have physical and mental health implications. Sleep disturbances, changes in appetite, and other stress-related symptoms may emerge, affecting the overall health of the bereaved person

8. Spiritual and Existential Concerns: The death of a loved one can prompt individuals to question their beliefs, purpose, and the meaning of life. This existential questioning may be a part of the grieving process

It's important to note that everyone experiences grief differently, and the impact of secondary losses can vary from person to person but can have a significant effect on how we grieve and decisions we make.

We continue to support individuals experiencing 'Secondary losses' and is further explained in the financial assistance section of this report.

93.7%
OF THESE REFERRALS
ARE FROM ACROSS
GREATER MANCHESTER.

238
REFERRALS
FOR BEREAVED
FAMILIES.

1527
INDIVIDUAL SESSIONS
INCLUSIVE OF T101'S,
ASSESSMENTS AND CHECK
IN SESSIONS

352
BEREAVED CHILDREN
REFERRED TO US FROM
1ST SEPTEMBER 2022 -
31ST AUGUST 2023

**AN INCREASE OF
27% FROM THE
PREVIOUS YEAR.**

BEREAVEMENT SUPPORT

ONE TO ONE SUPPORT

Our support helps to reduce emotional distress and improved mental wellbeing among grieving children. In turn it can build a stronger family network and improve family communication. Our support also can improve how children we support make future positive choices in their lives.

This supports young people as they navigate through the difficult days, providing them with strategies to cope with their grief and giving them a safe place to 'just be'. Providing validation and educating them so they can look forward to the future with hope. These are delivered in Sidley House our child bereavement centre.

GROUPS

Our children and parent groups that have been delivered so far this year have all been a huge success and this has been measured by the number of parents attending and the feedback received. Our groups have all been delivered in a safe and encouraging environment where children and young people can freely express their thoughts and emotions through the activities, they take part in.

These groups give an opportunity for children and young people to connect with other people with lived experience following the death of a loved one. Our activities have helped participants:

- Develop their independence
- Improve their confidence and self-esteem
- Improve relationships with those around them-promoting social interaction
- Boost self-confidence
- Have new experiences
- Make new and exciting memories

In the past year, we were kindly supported by The Charity Service to support funding our groups. We wish to thank the grant funder for their support.

- Over 410 adults and young people attended our group activities in the past year.
- There is a growing demand with our families for peer to peer/lived experience support.

"They (groups) made me make time for me. Even if it was for just a few hours. It gave the chance to focus on something for me which is something I rarely do these days. I felt strangely at home at OUAS with the other parents. We knew how each other felt without even having to speak".

PARENT

Families come together either individually or with other bereaved families to create a beautiful bear with the hope that the bear will provide comfort to them during difficult times. Sessions can be delivered in groups, individual and family sessions. Every child and family supported by Once Upon a Smile are given an opportunity to make a bear. We also offer this support to schools and other educational settings. This activity provides a vital emotional outlet so grieving children can begin to express their grief and open up about their thoughts and emotions with others. This is a wonderful resource that we often send to families who contact us that may not require one to one support. In the past year we have supported with 117 snuggle bears.

PARENT/CARER SUPPORT

Whilst our first area for support is to support a child or young person following the death of a loved one, we are increasingly seeing a demand for further support for parents and carers. This is why we have reintroduced our parent/carer groups in the past year. It was brought to our attention by a number of adults that they wanted to meet other parents/carers that could value and understand what they were going through.

We have also increased our online advice and in person support in the past year.

"It's been invaluable to chat in an informal way to others who 'just get it' This is what I had hoped from the sessions. Also, to meet a group who I could bond with through shared experiences. I have had some down time which has been so relaxing. Also, I was starting to withdraw a bit, so this has been a catalyst to getting out more".

PARENT

RESIDENTIAL

Our residential provide a unique and enriching experience for our children, whether with a parent or independently. Some of our children may have also taken on caring responsibilities following the death of a sibling, parent, or person close to them. This may have changed the family dynamic and our residential can offer a valuable respite opportunity. We hosted our annual primary school aged residential in August to spend 3 days at an adventure farm. This continues to be a popular and life changing activity for the children we support.

We continue to work closely with the children and families we support to ensure that their views matter and have in place a pre/during and post feedback loop. Throughout the support we provide to children we record confidentially and with their approval (safeguarding) their experience exploring thoughts and feelings about the person who has died. This helps us identify if we are achieving our aims and objectives and most importantly meeting the needs of those we support.

FINANCIAL ASSISTANCE

The death of a loved one can have significant financial implications and since our founding, we have provided some financial support where it is needed. As part of our development, we now consider and implement specific projects that allow the families we support and previously supported some form of financial assistance. This is on a case-by case basis.

We have also introduced financial support schemes which following feedback from families have proven more effective.

Recent analysis from Loughborough University states that families on average are paying £400 extra a month for basic goods such as food and energy. This is increasingly a struggle and a worry for any family.

■ Summer support scheme and uniform support

Summer is a busy time for any family. Children are off school, making childcare arrangements can be stressful and expensive. There are many increased costs that can add more pressure to a parent or carer within the family home.

We aim to try and alleviate some of the pressures our families are facing.

This scheme supports families with financial support for grocery vouchers, clothing for children and give an opportunity for their families to spend important and valuable family time together.

"I just want to say a massive thank you to Once Upon a Smile for covering the cost of (name removed) and (name removed) school uniforms, this has helped me out massively, thank you. Branded school wear can get very expensive and it's a time of year I always dread and find it very hard to find the funds for as well as entertaining two children for 6 weeks".

PARENT

■ Family visits

The benefits of spending quality time together are invaluable to our families. This year we introduced a new element to our support as part of our summer holiday support scheme. Providing group family experiences. Our family visits are facilitated by our team and financial support for transport and subsistence are also provided.

■ 133 attended our summer programme

■ 2 more visits planned for 2024

■ Christmas Support Scheme

This now annual support scheme has continued to thrive. Local businesses such as Sedulo and the JD Foundation have continued to help us provide children and their families with gifts during this season.

89 young people/children were provided a gift or voucher to use to purchase something they would like.

62 families supported through our Christmas Appeal.

advice and guidance

Support and guidance can be for several reasons including but not restricted to:

- Bereaved parents being asked questions by their children they find difficult to answer
- Bereaved parents fearing questions they will find difficult to answer
- Guidance on how to tell their loved one(s) about death and dying
- Signposting to appropriate services
- Guidance pre-funeral
- Guidance for coping tools and self-care
- Guidance to other organisations and professionals

We provide support in many ways, including telephone support, in person and through our website and digital channels.

We have continued to see an increase in the number of referrals made from schools and local authorities, but self-referrals continue to make up a large percentage.

SELF
REFERRALS
55%

SCHOOL
REFERRALS
25%

LOCAL
AUTHORITY
12%

NEW PROJECTS

We're Here for You Bereavement Resource

One of our biggest successes in the past year have been the launch of our child bereavement bags.

Our bereavement bags have been designed by our team of bereavement support practitioners and children of Once Upon a Smile and are given to children that have experienced the death of a parent/guardian, sibling, or grandparent. We self-funded these primary aged school bereavement bags and we have received some amazing feedback on how they help a child when they experience the death of a loved one.

'This immediate support which we can keep within school provides assurance that should a child need immediate support, we can offer it through Once Upon a Smile.'

Teacher, Bolton.

We aim to:

- Increase support for young people following our bereavement support intervention, encouraging schools to reach out for our help
- Provide a comfort through thematic resources, easing an individual's mental health and wellbeing
- Give much needed support to pastoral teams in primary school settings

We want to now develop phase two-introducing a secondary age-appropriate bereavement resource and develop these existing ones. This offer is now part of the ongoing support we provide. We are now exploring suitable grants and asking our donors for their support in the future.



604

BAGS DISTRIBUTED TO
GREATER MANCHESTER
PRIMARY SCHOOLS

80%

OF PRIMARY SCHOOLS IN
GREATER MANCHESTER NOW
HAVE A WE'RE HERE FOR YOU
BEREAVEMENT BAG AT
THEIR SCHOOL

FUNDRAISING

We are reliant on our own fundraising efforts, and deliver various fundraising activities, which encompass events organised collaboratively by our charity, our dedicated supporters, and corporate partners throughout the year. We have developed a new fundraising strategy over the year to shape how we can work most effectively, creating new ways to engage new and existing donors with our ultimate goal to raise the vital funds we need to continue to support bereaved children at their time of need.

Throughout the past year, we have maintained operations with one fundraising team member. Our Fundraising Manager left in April 2023 with a new fundraiser in post the same month.

Much of Q4 (June-August) was to develop the landscape for the 2023-2024 financial year.

Our biggest fundraiser - The Grand Ball was postponed with a new date booked for 2024.

However, our Christmas Ball took place generating over £18,000* and we also hosted events in Snowdon and other locations. A highlight in the year was that a small team of corporate partners and our Co-Founders worked together to run the Manchester 10k raising over £5,000.

Throughout this year, we were delighted to receive grant funding from the following organisations who recognised how they could help make a difference:

- Rainford Trust
- The Delamere Diary Foundation
- The Charity Service
- John Lewis Partnership
- The Henry Smith Charity
- JD Foundation

We are fortunate to maintain the ongoing support of Stockport Homes Group, who have designated us as their charity of the year until March 2024. We are also continuing to actively engage with existing corporate partners and seek new opportunities throughout the next year.

*Less refund from venue

Staff and Volunteers

Our staff and volunteers help us to help others.

Our staff team are integral to making Once Upon a Smile what it is - a safe space for conversation and exploration of thoughts and feelings.

During the year, we recruited a new fundraiser (following the departure of our fundraising manager and our bereavement team grew as we recruited a new Bereavement Support Worker (started in October 2023)

For our volunteers, we have a small number of roles which we have developed, requiring knowledge and expertise from several sectors. Increasingly is the support to help at our events such as the Christmas Ball.

We continue develop and implemented policies we feel are valuable to staff and volunteers. Some of these include:

- Confidentiality, Conflict of Interest and Whistleblowing
- Health & Safety
- Financial
- Evaluation and Impact
- Risk Management
- Volunteer Management
- Fundraising
- HR Recruitment, Selection and Performance Management
- Trustee
- Equality, Diversity & Inclusion
- Privacy & Data Protection
- Safeguarding

In addition to our policies, we also have a comprehensive training programme which can be delivered in person or through on-line learning.

We also encourage peer-to peer development between colleagues. In the past year training Designated Safeguarding Lead training, as well as safeguarding training for all staff.

During the year we were recognised as a National Living Wage Employer.



STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

PUBLIC BENEFIT

With reference to the duty in section 17(5) of the Charities Act 2011, the trustees confirm that they have referred to the Charity Commission's guidance on public benefit - including 'Public benefit: the public benefit requirement (PB1)' and 'Public benefit: running a charity (PB2)' - when reviewing the charity's aims and objectives and in planning its current and future activities.

The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

TRUSTEES

We have a dedicated and supportive leadership team and trustee board. These are individuals who have skills and expertise in areas as such safeguarding, bereavement services, fundraising, marketing, and corporate development. Our trustees are integral and have the legal responsibility for our charity management and administration.

We have 5 trustees who are responsible for ensuring that our charity is carrying out its purposes for benefit of the public. Each of our trustees give precious time and support in kind. This was the first year that Eamonn Sean O'Neal and Robert Barlow were recruited into our board, adding a fresh dynamic and expertise to the evolving team.

FINANCIAL REVIEW

FINANCIAL POSITION

The charity's income for the year totalled £286,050 (2022: £331,072) against expenditure of £288,839 (2022: £320,924) leading to a deficit of £2,789 (2022: surplus of £10,148).

Of our income £7,349 was restricted (2022: £5,501) with the remainder of £278,701 (2022: £325,571) being unrestricted.

RESERVES POLICY

The charity's reserves policy is to maintain a level that would cover 12 months running costs. This is currently estimated to be £219,120.

At the year end the charity held total reserves of £578,857 (2022: £581,646) of which £1,244 (2022: £nil) was held in restricted funds. The free reserves of the charity were £216,123 (2022: £231,309) which excludes the unrestricted designated building reserve of £361,490 (2022: £350,337). This is equivalent to 12 months reserves. The trustees therefore consider the level of reserves held to be appropriate as it is in line with our policy.

The annual report was approved by the trustees of the charity on 29 May 2024 and signed on its behalf by:


..... Mr P K Cheetham-Karcz Trustee

Once Upon a Smile Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Once Upon a Smile Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 29 May 2024 and signed on its behalf by:



.....
Mr P K Cheetham-Karcz
Trustee

Once Upon a Smile Limited

Independent Examiner's Report to the trustees of Once Upon a Smile Limited

I report on the accounts of the charity for the year ended 31 August 2023 which are set out on pages 15 to 31 .

Respective responsibilities of 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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of . 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 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 seeking 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

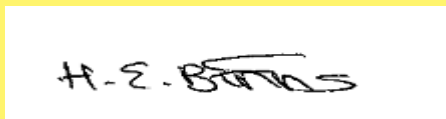
In connection with my examination, no matter has come to my attention:

(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 section 396 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.



Helen Binns FCA

One Express
1 George Leigh Street
Manchester
M4 5DL

Date: 29 May 2024

Once Upon a Smile Limited

Statement of Financial Activities for the Year Ended 31 August 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	229,443	7,349	236,792
Other trading activities	4	49,258	-	49,258
Total Income		<u>278,701</u>	<u>7,349</u>	<u>286,050</u>
Expenditure on:				
Raising funds	6	(64,983)	-	(64,983)
Charitable activities	7	(218,751)	(5,105)	(223,856)
Total Expenditure		<u>(283,734)</u>	<u>(5,105)</u>	<u>(288,839)</u>
Net (expenditure)/income		(5,033)	2,244	(2,789)
Transfers		<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
Net movement in funds		(4,033)	1,244	(2,789)
Reconciliation of funds				
Total funds brought forward		<u>581,646</u>	<u>-</u>	<u>581,646</u>
Total funds carried forward	18	<u>577,613</u>	<u>1,244</u>	<u>578,857</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	153,904	5,501	159,405
Other trading activities	4	169,918	-	169,918
Other income	5	1,749	-	1,749
Total Income		<u>325,571</u>	<u>5,501</u>	<u>331,072</u>
Expenditure on:				
Raising funds	6	(122,017)	-	(122,017)
Charitable activities	7	(147,989)	(50,918)	(198,907)
Total Expenditure		<u>(270,006)</u>	<u>(50,918)</u>	<u>(320,924)</u>
Net income/(expenditure)		<u>55,565</u>	<u>(45,417)</u>	<u>10,148</u>
Net movement in funds		55,565	(45,417)	10,148
Reconciliation of funds				
Total funds brought forward		<u>526,081</u>	<u>45,417</u>	<u>571,498</u>
Total funds carried forward	18	<u>581,646</u>	<u>-</u>	<u>581,646</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

Once Upon a Smile Limited

(Registration number: 09836201)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	13	2,361	1,425
Tangible assets	14	<u>520,467</u>	<u>527,424</u>
		<u>522,828</u>	<u>528,849</u>
Current assets			
Debtors	15	1,470	1,192
Cash at bank and in hand		<u>213,030</u>	<u>219,093</u>
		214,500	220,285
Creditors: Amounts falling due within one year	16	<u>(17,524)</u>	<u>(18,877)</u>
Net current assets		<u>196,976</u>	<u>201,408</u>
Total assets less current liabilities		719,804	730,257
Creditors: Amounts falling due after more than one year	17	<u>(140,947)</u>	<u>(148,611)</u>
Net assets		<u>578,857</u>	<u>581,646</u>
Funds of the charity:			
Restricted funds		1,244	-
Unrestricted income funds			
Unrestricted funds		<u>577,613</u>	<u>581,646</u>
Total funds	18	<u>578,857</u>	<u>581,646</u>

Once Upon a Smile Limited

(Registration number: 09836201) Balance Sheet as at 31 August 2023

For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 11 to 27 were approved by the trustees, and authorised for issue on 29 May 2024 and signed on their behalf by:



.....
Mr P K Cheetham-Karcz
Trustee

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Once Upon a Smile Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charity's financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 December each year, with the exception of [insert name of subsidiary], which is excluded from consolidation as it is held exclusively with a view to resale. [Name of subsidiary] is accounted for at cost less impairment. The results of subsidiaries acquired or sold are consolidated for the periods from or to the date on which control passed.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Website	25% straight line

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Donations and legacies;				
Corporate donations	106,429	-	106,429	62,996
Donations from individuals	117,394	-	117,394	82,882
Legacies	-	-	-	1,963
Grants, including capital grants;				
Government grants	-	-	-	2,751
Grants from other charities	1,300	7,349	8,649	4,493
Donated services and facilities	4,320	-	4,320	4,320
	<u>229,443</u>	<u>7,349</u>	<u>236,792</u>	<u>159,405</u>

4 Income from other trading activities

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Events income;			
Other events income	49,258	49,258	169,918
	<u>49,258</u>	<u>49,258</u>	<u>169,918</u>

5 Other income

	Total 2023	Total 2022
	£	£
Other income	-	1,749
	<u>-</u>	<u>1,749</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Depreciation	6,957	6,957	7,125
	<u>6,957</u>	<u>6,957</u>	<u>7,125</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

b) Costs of trading activities

		Unrestricted funds		
	Note	General £	Total 2023 £	Total 2022 £
Events		40,526	40,526	97,392
Allocated support costs	8	17,500	17,500	17,500
		<u>58,026</u>	<u>58,026</u>	<u>114,892</u>

7 Expenditure on charitable activities

		Unrestricted funds		Restricted funds	Total	Total
	Note	Designated £	General £	£	2023 £	2022 £
Bereavement support services		-	173,739	5,105	178,844	163,594
Allocated support costs	8	9,822	25,962	-	35,784	22,880
Governance costs	8	-	9,228	-	9,228	12,433
		<u>9,822</u>	<u>208,929</u>	<u>5,105</u>	<u>223,856</u>	<u>198,907</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

8 Analysis of governance and support costs

Costs of trading activities

		Unrestricted funds	Total 2023	Total 2022
	Basis of allocation	General £	£	£
Staff cost	Staff time	17,500	17,500	17,500

Charitable activities expenditure

		Unrestricted funds		Total 2023	Total 2022
	Basis of allocation	Designated £	General £	£	£
Bank loan interest	Usage	9,822	-	9,822	6,025
Finance costs	Usage	-	594	594	851
Information Technology	Usage	-	935	935	4,132
Establishment costs	Usage	-	14,273	14,273	8,599
Administration costs	Usage	-	10,160	10,160	1,111
Other support costs	Usage	-	-	-	2,162
		<u>9,822</u>	<u>25,962</u>	<u>35,784</u>	<u>22,880</u>

Governance costs

		Unrestricted funds	Total 2023	Total 2022
		General £	£	£
Independent examiner fees				
Examination of the financial statements		2,268	2,268	2,160
Legal fees		2,640	2,640	4,382
Other governance costs		4,320	4,320	5,891
		<u>9,228</u>	<u>9,228</u>	<u>12,433</u>

9 Trustees remuneration and expenses

No trustees have received any remuneration, reimbursed expenses or any other benefits from the charity during the year.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	134,060	133,746
Social security costs	2,512	4,985
Pension costs	2,773	2,312
	<u>139,345</u>	<u>141,043</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Management & administration	<u>5</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel of the charity in the year were the Chief Executive Officer and the Head of Bereavement Services (2022 - Chief Executive Officer only). The total employee benefits of the key management personnel of the charity were £73,954 (2022 - £35,000).

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>2,268</u>	<u>2,160</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

13 Intangible fixed assets

	Other intangible asset £	Total £
Cost		
At 1 September 2022	13,425	13,425
Additions	1,425	1,425
	<u>14,850</u>	<u>14,850</u>
At 31 August 2023	<u>14,850</u>	<u>14,850</u>
Amortisation		
At 1 September 2022	12,000	12,000
Charge for the year	489	489
	<u>12,489</u>	<u>12,489</u>
At 31 August 2023	<u>12,489</u>	<u>12,489</u>
Net book value		
At 31 August 2023	<u>2,361</u>	<u>2,361</u>
At 31 August 2022	<u>1,425</u>	<u>1,425</u>

Development costs

Website development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2022	511,545	39,040	550,585
Disposals	-	(2,389)	(2,389)
At 31 August 2023	<u>511,545</u>	<u>36,651</u>	<u>548,196</u>
Depreciation			
At 1 September 2022	-	23,161	23,161
Charge for the year	-	6,957	6,957
Eliminated on disposals	-	(2,389)	(2,389)
At 31 August 2023	<u>-</u>	<u>27,729</u>	<u>27,729</u>
Net book value			
At 31 August 2023	<u>511,545</u>	<u>8,922</u>	<u>520,467</u>
At 31 August 2022	<u>511,545</u>	<u>15,879</u>	<u>527,424</u>

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £511,545 (2022 - £511,545) in respect of leaseholds.

15 Debtors

	2023 £	2022 £
Prepayments	<u>1,470</u>	<u>1,192</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,639	578
Accruals	2,161	2,160
Deferred income	-	1,152
Othe taxation and social security	3,616	2,390
Bank loans	<u>9,108</u>	<u>12,597</u>
	<u>17,524</u>	<u>18,877</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2023	2022
	£	£
Bank loans	<u>9,108</u>	<u>12,597</u>

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & it's associated assets.

Deferred Income

	2023
	£
Deferred income at 1 September 2022	(1,152)
Amounts released from previous periods	<u>1,152</u>
Deferred income at 31 August 2023	<u>-</u>

17 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	<u>140,947</u>	<u>148,611</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2023	2022
	£	£
Bank loan	<u>140,947</u>	<u>148,611</u>

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & it's associated assets.

Included in the creditors are the following amounts due after more than five years:

	2023	2022
	£	£
After more than five years by instalments	<u>104,515</u>	<u>98,223</u>

Bank loans and overdrafts after five years

The Royal Bank of Scotland loan repayments include capital and interest amounts due to be paid by monthly instalments until December 2033. The interest rate is 3.7% p.a. over base rate.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

18 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
Unrestricted funds					
General	231,309	278,701	(273,912)	(19,975)	216,123
Designated	350,337	-	(9,822)	20,975	361,490
Total unrestricted funds	581,646	278,701	(283,734)	1,000	577,613
Restricted funds	-	7,349	(5,105)	(1,000)	1,244
Total funds	581,646	286,050	(288,839)	-	578,857
	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2022 £
Unrestricted funds					
General	526,081	325,571	(263,981)	(356,362)	231,309
Designated	-	-	6,025	(356,362)	(350,337)
Total unrestricted funds	526,081	325,571	(270,006)	-	581,646
Restricted funds	45,417	5,501	(50,918)	-	-
Total funds	571,498	331,072	(320,924)	-	581,646

The specific purposes for which the funds are to be applied are as follows:

General fund: The 'free reserves' after allowing for all restricted and designated funds.

Restricted Funds: The balance carried forward at 31 August 2023 relates to a grant received from the Charity Service during the period for the cost of delivering child and parent/guardian group sessions.

Designated funds: Designated fund is the value of unrestricted funds represented by the building owned and used by the charity on an on-going basis for the charitable activities. The mortgage payable is also allocated to the designated fund.

Income of £1,000 was received from Rainford Trust in the year. This was transferred to the designated fund and contributed to the mortgage interest paid. £19,975 was also transferred from the General fund to the Designated Fund and used to cover the monthly mortgage payments.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2023

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds £
	General £	Designated £		
Intangible fixed assets	2,360	-	-	2,360
Tangible fixed assets	8,922	511,545	-	520,467
Current assets	213,256	-	1,244	214,500
Current liabilities	(8,416)	(9,108)	-	(17,524)
Creditors over 1 year	-	(140,947)	-	(140,947)
Total net assets	<u>216,122</u>	<u>361,490</u>	<u>1,244</u>	<u>578,856</u>

20 Related party transactions

During the year the charity made the following related party transactions:

Sedulo Accountants Limited

(P S Cheetham-Karcz, a trustee, is a shareholder of Sedulo Accountants Limited.)

During the year the charity received a donation from Sedulo Accountants Limited. This was granted by the provision of accountancy services to the charity to the value of £4,320 (2022: £4,320). At the balance sheet date the amount due to/from Sedulo Accountants Limited was £Nil (2022 - £Nil).

ONCE UPON A SMILE LIMITED

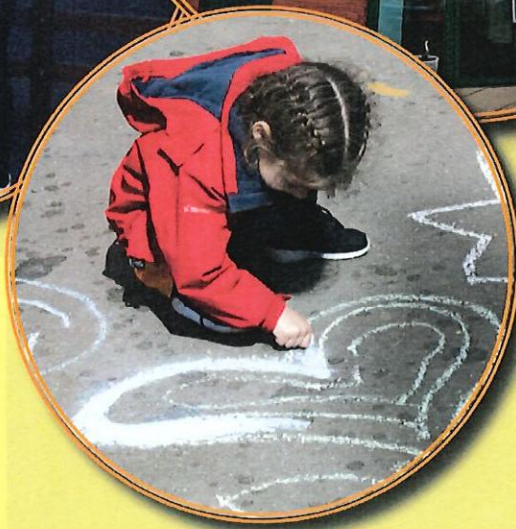
England & Wales - Charity number 1170975

Accounts

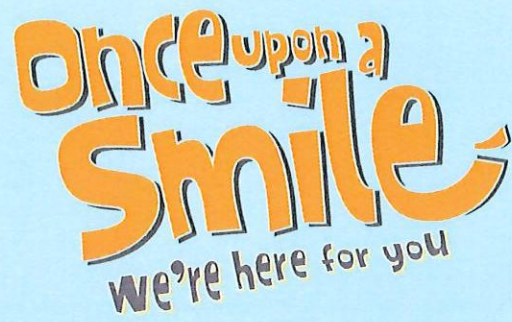
Once upon a
Smile
we're here for you

ANNUAL REPORT

1 September 2021 - 31 August 2022



Once upon a Smile Ltd is a company limited by guarantee registered in England and Wales with No. 09836201 and registered office 62-66 Deansgate Manchester M3 2EN and is a registered charity with No. 1170975.



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Reference and Administrative Details

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2022.

Trustees

Ms M Bancroft (resigned 21 September 2022)
Mr P K Cheetham-Karcz
Mr J Bancroft (resigned 13 September 2022)
Mr D Miller
Mrs L Jillings
Dr E S O'Neil (appointed 14 October 2022)
Mr R A Barlow (appointed 22 September 2022)

Senior Management Team

Mr D Jillings, Chief Executive Officer

Principal Office

Sidley House
6 Brindley Road
Manchester
M16 9HQ

Registered Office

Sedulo Accountants Limited
62-66 Deansgate
Manchester
M3 2EN

The charity is incorporated in England and Wales.

Company Registration Number

09836201

Charity Registration Number

1170975

Independent Examiner

A J McLaren
Beever and Struthers
One Express
1 George Leigh Street
Manchester
M4 5DL

ABOUT US

Once Upon a Smile provide emotional and practical support for bereaved families to enable them to adjust to a new life without their loved one.

As a charity, we put a lot of emphasis on **their time of need**. We do not believe that families should be required to grieve for 6-12 months prior to support being offered. Children require information, a level of understanding of death and dying and self-care tools for the difficult days so they can grieve in a safe and comfortable way. We understand how hard it is for families to seek support and therefore support should be provided when the family make the request and should not be determined by other factors.

Following a bereavement many families struggle with secondary losses. Early intervention is key to removing additional stresses, enabling them to grieve in a safe environment.

We have continued to see an increase in the referrals we receive, including official referrals made by organisations such as schools, hospitals, hospices, other local authority organisations and self-referrals made by bereaved families themselves, or close relatives and friends.

Since we launched SIDLEY HOUSE, we have continued to see a huge increase in the number of referrals made from schools and local authorities within Greater Manchester and further afield. The requested support was predominantly bereavement support for families, and this had prompted a slight change in the support types we provide. A strategic decision was made to slowly reduce the financial support aspect of the charity in favour of employing additional bereavement support workers, to increase the daily number of support sessions we can provide.

We continue to maintain our close relationship with Greater Manchester Police and continue to attend many FLO (Family Liaison Officer) conferences to support Police Officers and staff on how best they can support bereaved families when called upon. This is something we are immensely proud of. Our good name has been extended to the Cheshire Constabulary and we will attend exhibits at future family liaison conferences for them.

In addition, we have seen extensive numbers of referrals being made from local authorities, inclusive of early years and social services.

We continue to ensure all our bereavement support staff have supervision and we identify the need to have open communication with staff following support groups to ensure their welfare.

We continue to keep up to date on all implemented policies we feel are valuable to staff and volunteers and these include:

- Lone working
- Grievance
- Confidentiality
- Health & Safety
- Detailed Volunteer Handbook
- Volunteer Service Agreement
- DBS Clearance Process
- Bereavement Training
- Volunteer Supervision
- Role Descriptions and Responsibilities
- Safe Recruitment
- Reference Request Forms

We have found that emotional support for children and young people has continued to become our most requested support type with primary schools, high schools and social workers making a high percentage of these referrals.

As you can see from above, our focus is on ensuring our support is the right support for families and adapting our services as and when we need to.

We are proud that we put the needs of our families at the forefront of our support. We adapt and tailor the support to meet their needs and continue to pride ourselves on ensuring we offer long term support.

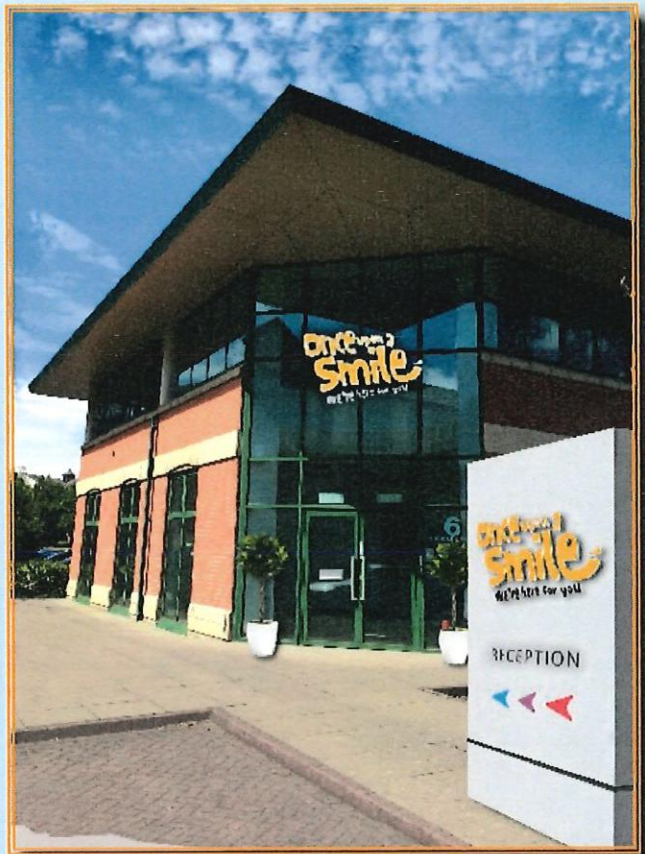
We continue to provide the following support types:

- Children's Bereavement Support
- Financial Support
- Respite Breaks

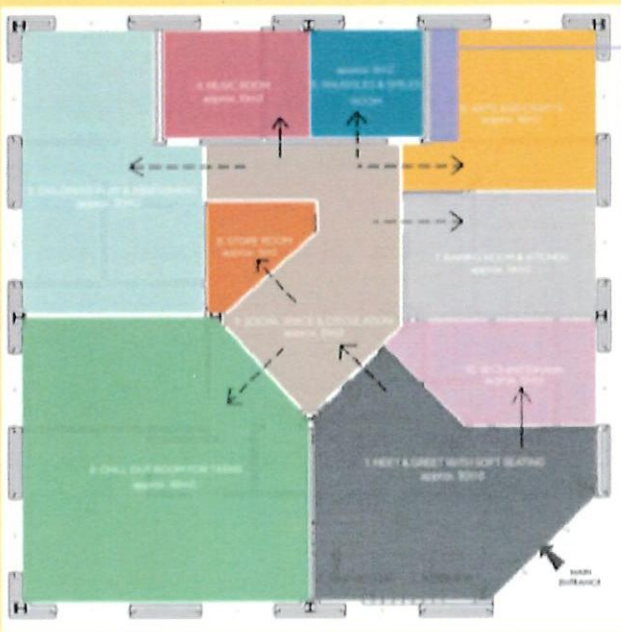
We are still finding that families are often left to grieve alone with little or no support available and this can often have a devastating impact on family life and children. Children who have experienced the death of a parent or sibling are more than 60% more likely than their non-bereaved peers to be excluded from school. Bereaved young people report feelings of isolation, bullying and feeling different from their peers.

SIDLEY HOUSE

In March 2019, we opened the doors to Sidley House a dedicated bereavement centre and head office to Once Upon a Smile. Sidley House has rooms dedicated to specific activities and ages of our children that attend, to allow bereaved families to express their grief in a fun and safe environment, both in groups and individually.

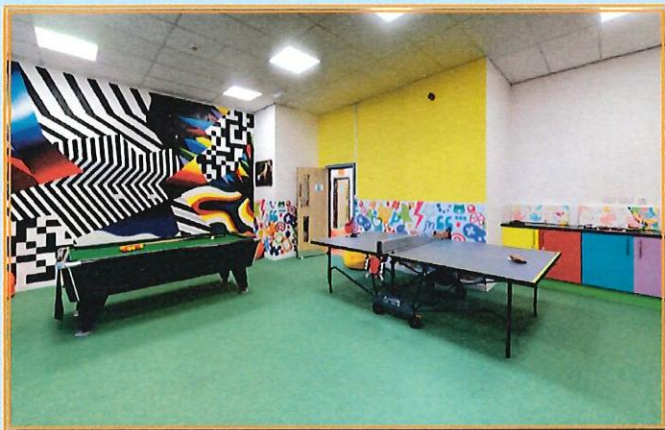


GROUND FLOOR & FIRST FLOOR PLANS



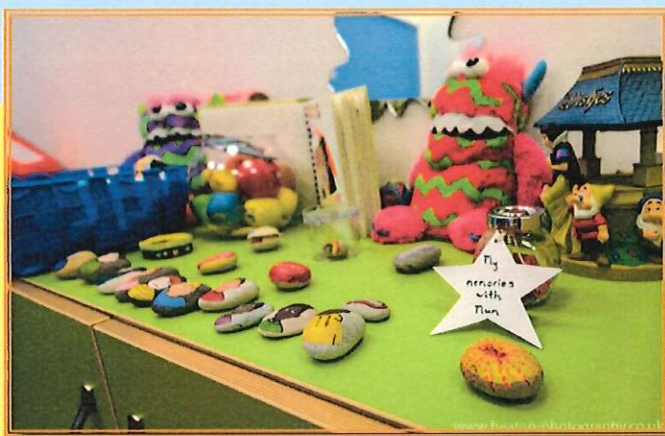
SOCIAL SPACE & RECEPTION

This area incorporates the reception and a warm and bright welcoming area with soft furnishings where families and guests will sign in.



CHILL OUT ROOM

Designed by our children for our children, this room provides a safe space, so young people can come together and build friendships with others who understand how they are feeling. The chill out room includes, pool table, ping pong table, relaxation area and other resources they feel support them during difficult days.



CHILDREN'S PLAY & ASSESSMENT ROOM

Young children often find it difficult to understand the permanence of death. Overnight their world may become a confusing place. Many parents are worried that having conversations about death and dying will cause further upset and often avoid talking about it, however without information children cannot start to make some sense of what has happened. Stay & Play sessions take place over one hour per week over several weeks where children can explore their experience through the natural medium of play.

How do we help?

- Acknowledge what has happened
- Assess their level of understanding
- Answer questions honestly with language they understand
- Encourage them to express thoughts and feelings



MUSIC ROOM

Many of our children use music and instruments to express their feelings, the music room with provide them with another outlet to express and have fun. Children can use this room to listen to music or bash on the drum kit. Children will be free to express themselves in a way that feels right for them.



LEGO ROOM

We have recognised an increase in the use of Lego being used to express emotions. With this in mind, we changed the Snuggles and Smiles room, into a purpose-built Lego Room, filled with a Lego building wall and a vast amount of Lego available. Connecting, building, and growing through grief has proven to have a positive impact on their social-emotional well-being.

SHARE & CARE ROOM

A warm welcoming room where families will meet our staff for the first time to discuss the circumstances surrounding their loved one's death and for Once Upon a Smile to introduce various programmes of support. The purpose of the assessment is to:

- Build trust so that the family feel "safe" working with us
- Give information about Once Upon A Smile so that the family can make an informed decision about future involvement
- Collect information about the person who has died and how the death has affected the family
- Collect information on the child's knowledge and understanding of the death
- Gather information to enable the assessor to decide if the bereavement is the main issue. In some cases, it may be necessary to refer on to another organisation.

RELAX & RECHARGE

This dual-purpose room provides not only a waiting area for extended family members during the assessment process but also offers a holistic approach where parents can enjoy relaxation treatments including, massage, meditation, mindfulness and many more.



ARTS & CRAFTS ROOM

For some children, engaging in creative arts such as painting, and clay modelling can have a tremendously positive impact. By using arts and crafts as an emotional outlet, grieving children can begin to express their grief. Many bereaved children feel overwhelmed with 'big feelings' and find it difficult to verbalise, in using art as a means of communication, our creative activities allow children to communicate in a way that doesn't require words and provides opportunities for them to express what's in their heart and minds.



BAKING ROOM

Baking has many benefits, including, creative expression and has been found to have a strong connection with overall wellbeing. Children find the process of baking provides them with a sense of achievement, joy and supports them to communicate their feelings in a fun environment.



CINEMA ROOM

Multipurpose Cinema room allows us to host cinema days, with our own popcorn machine and bean bags.



CHILDREN'S BEREAVEMENT SUPPORT

In 2013-14 we identified the severe lack of emotional support for bereaved children. We found that many organisations that offered such support had a procedure inclusive of a 'grieving time', whereby children are not offered support for six months after the death of their loved one.

Our groups are held in a fun and safe environment whereby children take part in fun-based activities including but not restricted to creative arts, bowling, cinema, outdoor activities, and music groups whilst expressing and understanding their emotions.

Since moving into Sidley House, we have limited the community-based activities to Christmas time only, as a special treat. Sidley House provides a much safer environment and provides children with free play. Children have fed back to us that they feel they have made better friendships with others at Sidley House than they would have done during a bowling session for example.

Our Support Groups offer children and families the opportunities to meet with those who share similar experiences. Grieving children often feel alone because they may not know anyone their own age who has experienced the death of a loved one. Friendships made within the group help to validate each other's feelings and lessens their sense of isolation. We have watched many friendships grow in the time we have been running these groups and many families now meet up outside of group sessions.

With a huge influx of referrals, we must ensure the bereavement team can manage the demand of the service. Our practitioners have regular team supervision to develop a team vision, mission, and purpose. Last year the focus was to develop a safe transition plan to ensure all children leaving Once Upon a Smile receive a positive ending. At OUAS we role model what good and healthy endings look like. This means that we give warning when sessions are coming to an end, and we honour it when it arrives in a positive way so children can learn to regulate and prepare for healthy goodbyes.

We learn from our families and embrace any changes for the benefit of those bereaved, as we continue to listen and learn from them. We know there is still so much we can achieve, and we are aware that programmes will change direction as we continue to deliver our vision.

ASSESSMENT PROCESS

Gathering information is an essential part of keeping our families safe, without an accurate picture of the family circumstances we are unable to determine individual

needs. Following COVID and the lack of therapy services available, we have seen an increase of referrals from many organisations that do not meet our criteria, our assessment process helps us to gather and analyse important information about the child and their family history to decide whether they need the help of OUAS.

Effort and care is taken by the bereavement team with all referrals that do not meet our criteria. We treat each referral with the same empathy and respect regardless if they fit our criteria or not. From an initial assessment the family could request to seek advice only, which is not measured in this report.

For every child that attends, a minimum 2-point assessment takes place. The first is with a parent/guardian to obtain a full understanding of the circumstances surrounding the death, what the parent feels their child understands and what their needs are. The second is an introductory visit with the parent/guardian and child to explore our creative rooms and to meet with their practitioner, children are then given the choice should they wish to return to Once Upon a Smile.

FAMILY WORK

We have been facilitating more family support sessions since the move to Sidley House. During family meetings we provide parent/guardian and child with a voice, ensuring their thoughts and feelings are validated. Family support is identified in 1:1 sessions and in agreement with child and parent.

Many younger children experience anxious attachment when separated from parent. We now ensure we have waiting areas for any new families until the child feels safe. Often children like to check in with their parents throughout the session and in turn this helps to facilitate open conversations about death and dying. Family work is having proven outcomes in developing positive relationships and wellbeing with our families. Family work has also taken place to open communication between a child and surviving parent.

ONE TO ONE SUPPORT

1:1 with children providing them with opportunities to express their thoughts and feelings in a safe place. Children have a greater understanding of death and dying and have been able to use fun based creative arts and crafts to share their experience.

TELEPHONE SUPPORT AND GUIDANCE

Telephone support and guidance is available at any point during office hours Monday – Friday and on special requests, we also provide this support during weekends and evenings.

Telephone support and guidance can be for several reasons including but not restricted to;

- Bereaved parents being asked questions by their children they find difficult to answer
- Bereaved parents fearing questions they will find difficult to answer
- Guidance on how to tell their loved one(s) about death and dying
- Signposting to appropriate services
- Guidance pre-funeral
- Guidance for coping tools and self-care
- Guidance to other organisations and professionals

We are very mindful of the high volume of calls received daily and continue to monitor/evaluate the need of additional staff to support.

FAMILY EVENTS

Feelings of isolation and loneliness are normal after the death of a loved one, particularly when you have a limited support network. Our family events provide opportunities through a series of fun, organised events, activities, and peer support.

A wonderful day

**Were we all come together
Special thoughts and memories
That are in our hearts forever.**

A time to share

**Be by each other's side
Giving each other strength
As we remember, our hearts fill with pride.**

**There are times when we have sat
Wondered where you may be
Then we remember something happy
And the day you walked along with me.**

Even in moments

**When we feel lonely or despair
I remember something happy
In our minds, your smiling face is there.**

**So, let today be beautiful
We can cry, laugh, and have fun
As we come together
To remember our special loved one.**

Bereavement Support Worker

STAY AND PLAY SESSIONS

The Stay & Play sessions use a gentle approach through play to assess each child and their level of understanding. The sessions are child lead and provide a safe place for children to remember their loved one. Children plant flowers, play games and more importantly build trust with staff and volunteers. Parents have shared that post session children have come away feeling happy and willing to talk more openly about their loved one. Children are slowly introduced to other children and eventually transition into focus groups or fun based groups dependant on their individual needs.

SNUGGLES & SMILES SESSIONS

We are aware that younger children sometimes miss out on receiving bereavement support because of their age and level of understanding. Parents often report feelings of isolation when they have a young child. Originally snuggle bears were offered to children under 5 for this reason, however we now offer this to all ages and have also started distributing to schools and those who do not meet the criteria for 1:1 support.

It is magical to see the smiles of the children as they make a beautiful huggable, lovable bear. Children are offered the opportunity to place poems, pictures and keepsakes that belonged to their loved one inside the bears, followed with a choice to take part in a beautiful heart ceremony.

Due to the huge uptake of children wanting to make bears in 1:1 sessions we have made the decision to turn the Snuggles and Smiles room into a Lego room as another means of support.

DIRECT WORK SESSIONS

Prior to the pandemic, we were in the process of evaluating the support groups we provide. We highlighted the areas that we believed required considerations to restructure. Our main area of change was to be the monthly support groups.

The groups have been a great comfort to children over the years but with a small team of 3 practitioners they are not sustainable with the number of children who are now coming through Sidley House. Groups are now run annually on an ad-hoc basis for the children receiving 1:1 support and for 3 months after they exit 1:1 support.

Groups sessions held to date:

- Kayak – October 2021
- Schools Out – February 2022
- Lego Easter – April 2022
- Easter girl's group – April 2022
- Father's Day – June 2022

PARENT GROUPS

As part of supporting the families of the children who access OUAS we have also started to provide groups for the children's parents. The aim of the parent groups is to provide a safe space where the parents can try new activities, meet others who have similar experiences, have some fun, and have some time for themselves. Parents have shared how isolating at times it can feel and how connecting with others with similar experiences is helpful. Currently we have been organising groups based around activities to allow the parents to meet and provide a safe space to connect with others, for example craft, floral and cooking workshops.

All groups are currently being piloted and we look forward to these developing in the future.

RESIDENTIAL RESPITE BREAKS

Our residential breaks went on hold during COVID-19 so we were delighted to hold our first one in August 2022. Bringing children together again with shared experiences of bereavement helped to reduce isolation whilst having respite from their grieving environment. Children made amazing friendships and continue to connect outside of OUAS.

Our teen residential has not taken place since COVID-19 due to low numbers of interest and individual needs.

VOLUNTEERS

We continue to maintain our volunteer policy as below, so we can implement the use of such volunteers as and when we feel it is appropriate.

All our volunteers, staff policies and safeguarding measures have been developed and implemented for their safety and include:

- Lone working
- Grievance
- Confidentiality
- Health & Safety
- Detailed Volunteer Handbook
- Volunteer Service Agreement
- DBS Clearance Process
- Bereavement Training
- Volunteer Supervision
- Role Descriptions
- Safe Recruitment
- Reference Request Forms

Training is an important part of our service to enable volunteers to feel comfortable in supporting bereaved children and young people. All volunteers who have participated in the training days say that they feel more confident in supporting bereaved children and they have a greater understanding of the issues they face.

Our volunteers are from varied professional backgrounds including social care, health, and education. We have supported many of our volunteers through their university studies and as many embark on their career journeys with less time to volunteer, we need to focus on recruiting more volunteers to meet the demand of our bereavement groups.



YEAR OVERVIEW

This report outlines the continued support offered by Once Upon a Smile to bereaved families.

This year, Once Upon a Smile has seen some normality, inclusive of the service we provide, the events we plan and run and the methodical increase within the charity, something we talk about in each annual report. We are delighted to have resumed face to face support for all our families at Sidley House. Since the pandemic began in 2020, we have been unable to utilise the incredible safe space we have, and it has been a disheartening time for all involved. Although we adapted our service to remote support sessions, the feedback we've had from our families is that children and young people benefit more from in person support work.

As always, the welfare of our staff, children we support and those that support us, was paramount and at the forefront of our minds in the many decisions we've taken to try and improve and increase the support sessions that we provide. Whilst normality resumes, we have continued to be mindful of the effects of the pandemic and be mindful it still exists.

During this reporting year we received

294
REFERRALS FOR
BEREAVED FAMILIES
AN INCREASE
OF 47.7%

1324
INDIVIDUAL
SESSIONS INCLUSIVE OF,
1:1'S, ASSESSMENTS,
CHECK IN SESSIONS,
AN INCREASE OF
36.07%

418
BEREAVED
CHILDREN REFERRED
TO US, AN INCREASE
OF 62%

In addition to the percentage increase the figures above also mean;

- 1.14 bereaved children are referred to Once Upon a Smile EVERY DAY
- 3.6 individual sessions take place EVERY DAY

These statistics show the importance of our charity and the needs for the support that we provide to bereaved families and children.

We have seen throughout the year the continued problems with the heating system at Sidley House. Although previous work that was carried out to fix certain issues the system continued to function at a 60% capacity. Due to the age of the system, we were aware that until work began, we would not understand the full extent of the works required. The heating system has been a constant issue since the acquisition of Sidley House and this year we took the decision to install a new cost-efficient boiler. These works began during this reporting year but are due to be completed in our next financial year.



STAFF

Throughout this year, the bereavement team consisted of a Children's Bereavement Development Manager and 3 Support Workers and 1 Bereavement Support Admin.

- Development Manager - develops and manages all areas of the bereavement programmes and support staff. We have seen the role change significantly as workload increases and the organisation develops.
- Bereavement Support Workers - work directly with children in all areas of the programmes we offer. Our support staff have a variety of skills to support bereaved children and we will continue to support with any personal development courses. Personal development will be driven by our staff pursuing a passion that inspires them within the workplace.
- Bereavement Support Admin - works directly with the Bereavement Support Workers relieving them of any additional administration duties and investigative initiatives to free up their time and allow them to support more children directly.

The Bereavement Support Admin post was filled on a casual basis by Paul Miller, a connected person by way of sibling (Trustee - Danny Miller). The charity sought permission via the Charity Commission on 15th November 2021, and permission was granted.

Due to Paul Miller being granted only casual hours by the charity commission he concluded his employment with the charity in July 2022, to take up fulltime employment.

All Bereavement Support Workers continue to be trauma aware.

It is our intention during the next financial year to continue our growth and increase the number of Bereavement Support Workers.

FUNDRAISING

As a self-funded charity, we rely heavily on our own and other fundraising initiatives, inclusive of events that we as a charity, our supporters and corporate supporters plan and run throughout the year.

During this reporting year, our fundraising team went from 2 members of staff to one fulltime member of staff. Therefore 8 months of this reporting year, we had one member of the fundraising team whose responsibility was to increase the income, build relationships and ensure our fundraising initiatives returned to a normal level.

In December 2021, we were delighted to hold our first in person fundraising dinner in two years. Although attendance numbers were still affected by the COVID-19 pandemic, it was wonderful to see a return to in person fundraising events.

This was followed in April 2022, by the return of our biggest most singular fundraising event The Grand Ball, attended by **529** supporters. This event had a total income of **£103,427.38** and a profit of **£49,744.91**.

Although The Grand Ball is our biggest event, we are always conscious of the total income and the significant increase this has in the overview of our overall income for this reporting year.

We were also able to restart our challenge events, such as Snowdon Sunrise, a walk-up Snowdon in time to watch the sunrise, the Manchester 10K and a third party abseil, in total we completed 6 challenge events.

Prior to the Pandemic we held many Smile Mile fundraisers within schools in the local community and this initiative slowly restarted in 2021. We are aiming to increase our Smile Mile fundraisers within school from Spring of 2023.

Throughout this year, we were delighted to receive grant funding from the following organisations, and we would like to put on record our deepest thanks to them.

JD Foundation
Arnold Clarke
BUPA
Independent Mental Health Network
Trafford Housing Trust

Throughout this year we have continued to grow our corporate partnerships, and we are delighted to announce a longstanding partnership with Moda Furnishings, who support us monthly with donations via their online checkout.

Stockport Homes Group have chosen Once Upon a Smile as their charity of choice.

We were nominated by staff at Ford Credit to receive their end of year donations, and following a visit to Sidley House, they have chosen to support Once Upon a Smile going forward.

FINANCIAL SUPPORT

In previous report we talked about the need to reduce the financial support provided with the acquisition of Sidley House. It was clear the positive impact our bereavement support services were having on young people and families and as we adapt to the needs of our families, we have identified the need to increase the available bereavement support as we move forward.

As the year went on, we began to find that as difficult as the previous two years had been, we started to find some level ground and having taken the decision to reduce any type of financial support, we were now able to consider and implement specific projects that allowed the families we support and have supported some form of financial support. Much of this support is detailed later in this report under the summer holiday support scheme, that we ran this year.



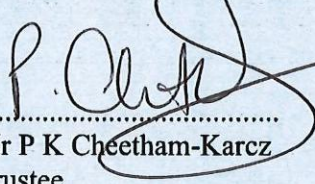
Trustees' Report

Reserves Policy

The charities reserves policy is to maintain a level that would cover 12 months running costs, which based on last years figures is £219,120.

At the year end the charity held total reserves of £581,646 (2021: £571,498) of which £nil (2021: £45,417) was held in restricted funds. The free reserves of the charity were £231,309 (2021: £526,081) which excludes the unrestricted designated building reserve of £350,337. The trustees consider the level of reserves to be appropriate as the level of free reserves is higher than the calculated 12 month running costs.

The annual report was approved by the trustees of the charity on 19/5/23 and signed on its behalf by:


.....
Mr P K Cheetham-Karcz
Trustee

Once Upon a Smile Limited

Statement of Trustees' Responsibilities

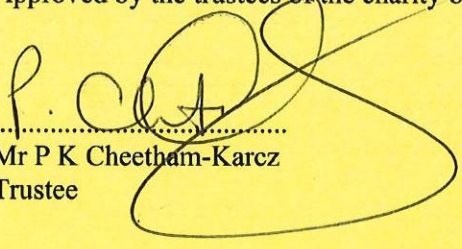
The trustees (who are also the directors of Once Upon a Smile Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 19/5/23 and signed on its behalf by:


.....
Mr P K Cheetham-Karcz
Trustee

Once Upon a Smile Limited

Independent Examiner's Report to the trustees of Once Upon a Smile Limited

I report on the accounts of the charity for the year ended 31 August 2022 which are set out on pages 15 to 31 .

Respective responsibilities of 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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of . 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 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 seeking 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

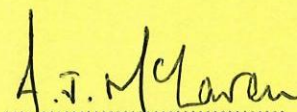
In connection with my examination, no matter has come to my attention:

(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 section 396 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.


.....
A J McLaren FCA

One Express
1 George Leigh Street
Manchester
M4 5DL

19 May 2023

Once Upon a Smile Limited

Statement of Financial Activities for the Year Ended 31 August 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	153,904	5,501	159,405	266,826
Other trading activities	4	169,918	-	169,918	4,282
Other income	5	1,749	-	1,749	790
Total Income		<u>325,571</u>	<u>5,501</u>	<u>331,072</u>	<u>271,898</u>
Expenditure on:					
Raising funds	6	(122,017)	-	(122,017)	(46,896)
Charitable activities	7	(147,989)	(50,918)	(198,907)	(179,838)
Total Expenditure		<u>(270,006)</u>	<u>(50,918)</u>	<u>(320,924)</u>	<u>(226,734)</u>
Net income/(expenditure)		<u>55,565</u>	<u>(45,417)</u>	<u>10,148</u>	<u>45,164</u>
Net movement in funds		55,565	(45,417)	10,148	45,164
Reconciliation of funds					
Total funds brought forward		<u>526,081</u>	<u>45,417</u>	<u>571,498</u>	<u>526,334</u>
Total funds carried forward	18	<u>581,646</u>	-	<u>581,646</u>	<u>571,498</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

Once Upon a Smile Limited
(Registration number: 09836201)
Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	13	1,425	837
Tangible assets	14	<u>527,424</u>	<u>525,616</u>
		<u>528,849</u>	<u>526,453</u>
Current assets			
Debtors	15	1,192	2,008
Cash at bank and in hand		<u>219,093</u>	<u>261,979</u>
		220,285	263,987
Creditors: Amounts falling due within one year	16	<u>(18,877)</u>	<u>(56,510)</u>
Net current assets		<u>201,408</u>	<u>207,477</u>
Total assets less current liabilities		730,257	733,930
Creditors: Amounts falling due after more than one year	17	<u>(148,611)</u>	<u>(162,432)</u>
Net assets		<u>581,646</u>	<u>571,498</u>
Funds of the charity:			
Restricted funds		-	45,417
Unrestricted income funds			
Unrestricted funds		<u>581,646</u>	<u>526,081</u>
Total funds	18	<u>581,646</u>	<u>571,498</u>

Once Upon a Smile Limited

(Registration number: 09836201)
Balance Sheet as at 31 August 2022

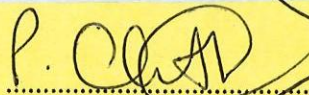
For the financial year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 15 to 31 were approved by the trustees, and authorised for issue on 19/5/23 and signed on their behalf by:



Mr P K Cheetham-Karcz
Trustee

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Once Upon a Smile Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Website	25% straight line

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

3 Income from donations and legacies

	Unrestricted funds		Total 2022 £	Total 2021 £
	General £	Restricted funds £		
Donations and legacies;				
Corporate donations	60,246	2,750	62,996	119,555
Donations from individuals	82,882	-	82,882	97,062
Legacies	1,963	-	1,963	50
Grants, including capital grants;				
Government grants	-	2,751	2,751	45,839
Grants from other charities	4,493	-	4,493	-
Donated services and facilities	4,320	-	4,320	4,320
	<u>153,904</u>	<u>5,501</u>	<u>159,405</u>	<u>266,826</u>

4 Income from other trading activities

	Unrestricted funds		Total 2022 £	Total 2021 £
	General £			
Events income;				
Other events income	169,918		169,918	4,282
	<u>169,918</u>		<u>169,918</u>	<u>4,282</u>

5 Other income

	Unrestricted funds		Total 2022 £	Total 2021 £
	General £			
Other income	1,749		1,749	-
Gains on sale of tangible fixed assets for charity's own use	-		-	790
	<u>1,749</u>		<u>1,749</u>	<u>790</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds		Total 2021 £
	General £	Total 2022 £	
Depreciation	7,125	7,125	5,270
Other direct costs	-	-	3,259
	<u>7,125</u>	<u>7,125</u>	<u>8,529</u>

b) Costs of trading activities

	Note	Unrestricted funds		Total 2021 £
		General £	Total 2022 £	
Events		97,392	97,392	3,367
Allocated support costs	8	17,500	17,500	35,000
		<u>114,892</u>	<u>114,892</u>	<u>38,367</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds			Total 2022 £	Total 2021 £
		Designated £	General £	Restricted funds £		
Bereavement support services		-	113,926	49,668	163,594	95,549
Staff costs		-	-	-	-	40,236
Allocated support costs	8	6,025	15,605	1,250	22,880	29,383
Governance costs	8	-	12,433	-	12,433	14,670
		<u>6,025</u>	<u>141,964</u>	<u>50,918</u>	<u>198,907</u>	<u>179,838</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

8 Analysis of governance and support costs

Costs of trading activities

		Unrestricted funds	Total 2022	Total 2021
	Basis of allocation	General £	£	£
Staff cost	Staff time	17,500	17,500	35,000

Charitable activities expenditure

		Unrestricted funds			Total 2022	Total 2021
	Basis of allocation	Designated £	General £	Restricted funds £	£	£
Bank loan interest	Usage	6,025	-	-	6,025	11,793
Finance costs	Usage	-	851	-	851	569
Information Technology	Usage	-	4,132	-	4,132	3,499
Establishment costs	Usage	-	7,349	1,250	8,599	13,522
Administration costs	Usage	-	1,111	-	1,111	-
Other support costs	Usage	-	2,162	-	2,162	-
		<u>6,025</u>	<u>15,605</u>	<u>1,250</u>	<u>22,880</u>	<u>29,383</u>

Governance costs

		Unrestricted funds	Total 2022	Total 2021
		General £	£	£
Independent examiner fees				
Examination of the financial statements		2,160	2,160	2,160
Legal fees		4,382	4,382	8,190
Other governance costs		5,891	5,891	4,320
		<u>12,433</u>	<u>12,433</u>	<u>14,670</u>

9 Trustees remuneration and expenses

No trustees have received any remuneration, reimbursed expenses or any other benefits from the charity during the year.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	As restated 2021 £
Staff costs during the year were:		
Wages and salaries	133,746	141,668
Social security costs	4,985	8,565
Pension costs	2,312	2,246
	<u>141,043</u>	<u>152,479</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Management & administration	<u>6</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £35,000 (2021 - £35,000).

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,160</u>	<u>2,160</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

13 Intangible fixed assets

	Other intangible asset £	Total £
Cost		
At 1 September 2021	12,000	12,000
Additions	<u>1,425</u>	<u>1,425</u>
At 31 August 2022	<u>13,425</u>	<u>13,425</u>
Amortisation		
At 1 September 2021	11,163	11,163
Charge for the year	<u>837</u>	<u>837</u>
At 31 August 2022	<u>12,000</u>	<u>12,000</u>
Net book value		
At 31 August 2022	<u>1,425</u>	<u>1,425</u>
At 31 August 2021	<u>837</u>	<u>837</u>

Development costs

Website development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2021	511,545	30,108	541,653
Additions	-	8,932	8,932
At 31 August 2022	<u>511,545</u>	<u>39,040</u>	<u>550,585</u>
Depreciation			
At 1 September 2021	-	16,037	16,037
Charge for the year	-	7,124	7,124
At 31 August 2022	<u>-</u>	<u>23,161</u>	<u>23,161</u>
Net book value			
At 31 August 2022	<u>511,545</u>	<u>15,879</u>	<u>527,424</u>
At 31 August 2021	<u>511,545</u>	<u>14,071</u>	<u>525,616</u>

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £511,545 (2021 - £511,545) in respect of leaseholds.

15 Debtors

	2022 £	2021 £
Prepayments	1,192	790
Accrued income	-	1,218
	<u>1,192</u>	<u>2,008</u>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	578	3,658
Accruals	2,160	877
Deferred income	1,152	39,040
Othe taxation and social security	2,390	2,211
Bank loans	<u>12,597</u>	<u>10,724</u>
	<u>18,877</u>	<u>56,510</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2022	2021
	£	£
Bank loans	<u>12,597</u>	<u>10,724</u>

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & it's associated assets.

17 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	<u>148,611</u>	<u>162,432</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2022	2021
	£	£
Bank loan	<u>148,611</u>	<u>151,376</u>

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & it's associated assets.

Included in the creditors are the following amounts due after more than five years:

	2022	2021
	£	£
After more than five years by instalments	<u>98,223</u>	<u>119,518</u>

Bank loans and overdrafts after five years

The Royal Bank of Scotland loan repayments include loan and interest by monthly instalements until December 2033. The interest rate is 3.7% p.a. over base rate.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

18 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2022 £
Unrestricted funds					
General	526,081	325,571	(263,981)	(356,362)	231,309
Designated	-	-	(6,025)	356,362	350,337
Total unrestricted funds	<u>526,081</u>	<u>325,571</u>	<u>(270,006)</u>	-	<u>581,646</u>
Restricted funds	<u>45,417</u>	<u>5,501</u>	<u>(50,918)</u>	-	<u>-</u>
Total funds	<u><u>571,498</u></u>	<u><u>331,072</u></u>	<u><u>(320,924)</u></u>	<u><u>-</u></u>	<u><u>581,646</u></u>
	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2021 £
Unrestricted funds					
General	482,884	180,642	(149,795)	12,350	526,081
Restricted funds	<u>43,450</u>	<u>91,256</u>	<u>(76,939)</u>	<u>(12,350)</u>	<u>45,417</u>
Total funds	<u><u>526,334</u></u>	<u><u>271,898</u></u>	<u><u>(226,734)</u></u>	<u><u>-</u></u>	<u><u>571,498</u></u>

The specific purposes for which the funds are to be applied are as follows:

General fund: The 'free reserves' after allowing for all designated funds.

Designated funds: Designated building fund is the value of unrestricted funds represented by the building owned and used by the charity on an on-going basis for the charitable activities.

The transfer between funds is the value of the designated building funds brought forward.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

19 Analysis of net assets between funds

	Unrestricted funds		Total funds £
	General £	Designated £	
Intangible fixed assets	1,425	-	1,425
Tangible fixed assets	15,879	511,545	527,424
Current assets	220,285	-	220,285
Current liabilities	(6,280)	(12,597)	(18,877)
Creditors over 1 year	-	(148,611)	(148,611)
Total net assets	<u>231,309</u>	<u>350,337</u>	<u>581,646</u>

20 Related party transactions

During the year the charity made the following related party transactions:

Sedulo Accountants Limited

(P S Cheetham-Karcz, a trustee, is a shareholder of Sedulo Accountants Limited.)

During the year the charity received a donation from Sedulo Accountants Limited. This was granted by the provision of accountancy services to the charity to the value of £4,320 (2021: £4,320). At the balance sheet date the amount due to/from Sedulo Accountants Limited was £Nil (2021 - £Nil).

Paul Miller

(Sibling of trustee Danny Miller)

Paul Miller has been employed by the charity. Permission was obtained by the charity commission. The total cost in the year was £4,047, (2021: £Nil). At the balance sheet date the amount due to/from Paul Miller was £Nil (2021 - £Nil).

ONCE UPON A SMILE LIMITED

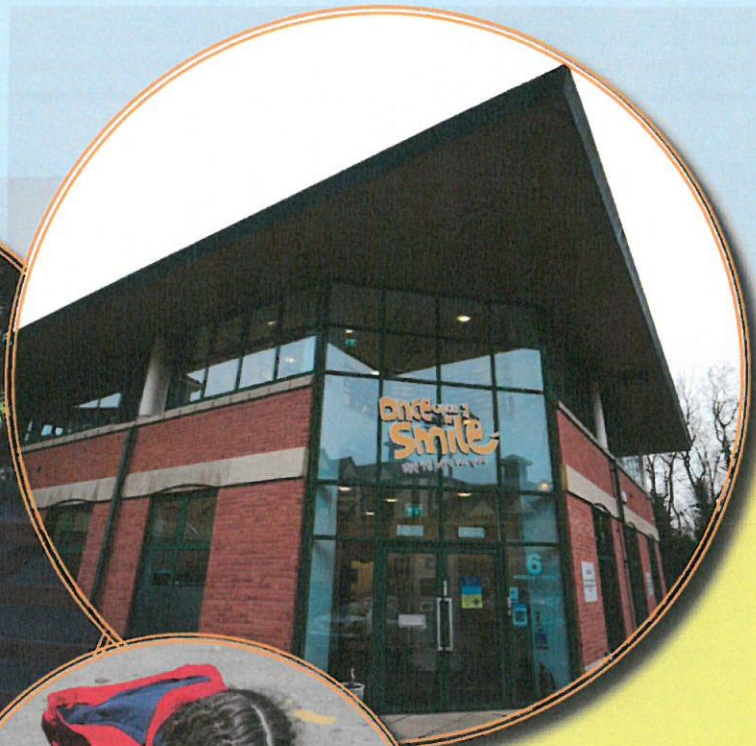
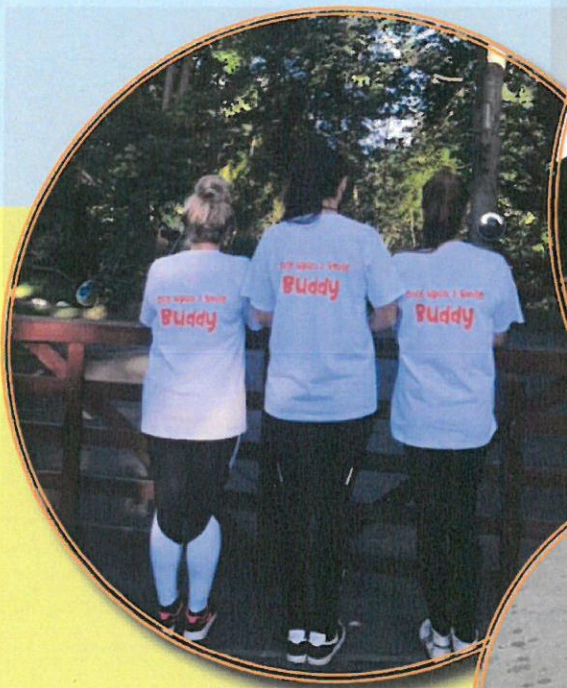
England & Wales - Charity number 1170975

Accounts

Once upon a Smile

we're here for you

ANNUAL REPORT 2020 - 21



Once Upon a Smile Limited

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Once Upon a Smile Limited

Reference and Administrative Details

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2021.

Trustees	Ms M Bancroft Mr P K Cheetham-Karcz Mr J Bancroft Mr D Miller Mrs L Jillings
Senior Management Team	Mr D Jillings, Chief Executive Officer
Principal Office	Sidley House 6 Brindley Road Manchester M16 9HQ
Registered Office	Sedulo Accountants Limited 62-66 Deansgate Manchester M3 2EN
	The charity is incorporated in England and Wales.
Company Registration Number	09836201
Charity Registration Number	1170975
Independent Examiner	A J McLaren Beever and Struthers St Georges House 215-219 Chester Road Manchester M15 4JE

ABOUT US

Once Upon a Smile provide emotional and practical support for bereaved families to enable them to adjust to a new life without their loved one.

As a charity, we put a lot of emphasis on **their time of need**. We do not believe that families should be required to grieve for 6-12 months prior to support being offered. Children require information, a level of understanding of death and dying and self-care tools for the difficult days so they can grieve in a safe and comfortable way. We understand how hard it is for families to seek support and therefore support should be provided when the family make the request and should not be determined by other factors.

Following a bereavement many families struggle with secondary losses. Early intervention is key to removing additional stresses, enabling them to grieve in a safe environment.

We have continued to see an increase in the referrals we receive, including official referrals made by organisations such as schools, hospitals, hospices, other local authority organisations and self-referrals made by bereaved families themselves, or close relatives and friends.

Since we launched SIDLEY HOUSE, we have continued to see a huge increase in the number of referrals made from schools and local authorities within Greater Manchester and further afield. The requested support was predominantly bereavement support for families, and this had prompted a slight change in the support types we provide. A strategic decision was made to slowly reduce the financial support aspect of the charity in favour of employing additional bereavement support workers, to increase the daily number of support sessions we can provide.

We continue to maintain our close relationship with Greater Manchester Police and continue to attend many FLO (Family Liaison Officer) conferences to support Police Officers and staff on how best they can support bereaved families when called upon. This is something we are immensely proud of. Our good name has extended to the Cheshire Constabulary and we will attend exhibits at future family liaison conferences for them.

In addition, we have seen a vast number of referrals being made from local authorities inclusive of early years and social services.

We continue to ensure all our bereavement support staff have supervision and we identify the need to have open communication with staff following support groups to ensure their welfare.

We continue to keep up to date on all implemented policies we feel are valuable to staff and volunteers and these include:

- Lone working
- Grievance
- Confidentiality
- Health & Safety
- Detailed Volunteer Handbook
- Volunteer Service Agreement
- DBS Clearance Process
- Bereavement Training
- Volunteer Supervision
- Role Descriptions and Responsibilities
- Safe Recruitment
- Reference Request Forms

We have found that emotional support for children and young people has continued to become our most requested support type with primary schools, high schools and social workers making a high percentage of these referrals.

As you can see from above, our focus is on the ensuring our support is the right support for families and adapting our services as and when we need to.

We are proud that we put the needs of our families at the forefront of our support. We adapt and tailor the support to meet their needs and continue to pride ourselves on ensuring we offer long term support.

We continue to provide the following support types:

- Children's Bereavement Support
- Financial Support

Due to the COVID-19 pandemic and by following government guidelines, we have not supported with respite breaks this year.

We are still finding that families are often left to grieve alone with little or no support available and this can often have a devastating impact on family life and children. Children who have experienced the death of a parent or sibling are more than 60% more likely than their non-bereaved peers to be excluded from school. Bereaved young people report feelings of isolation, bullying and feeling different from their peers.

VOLUNTEERS

Our volunteers are an invaluable part of our charity. However, since March 2020, we have had to continue our supporting our bereaved families without the help and support of volunteers. This decision was made to ensure the safety and welfare of staff, volunteers and those we support by limiting those in contact.

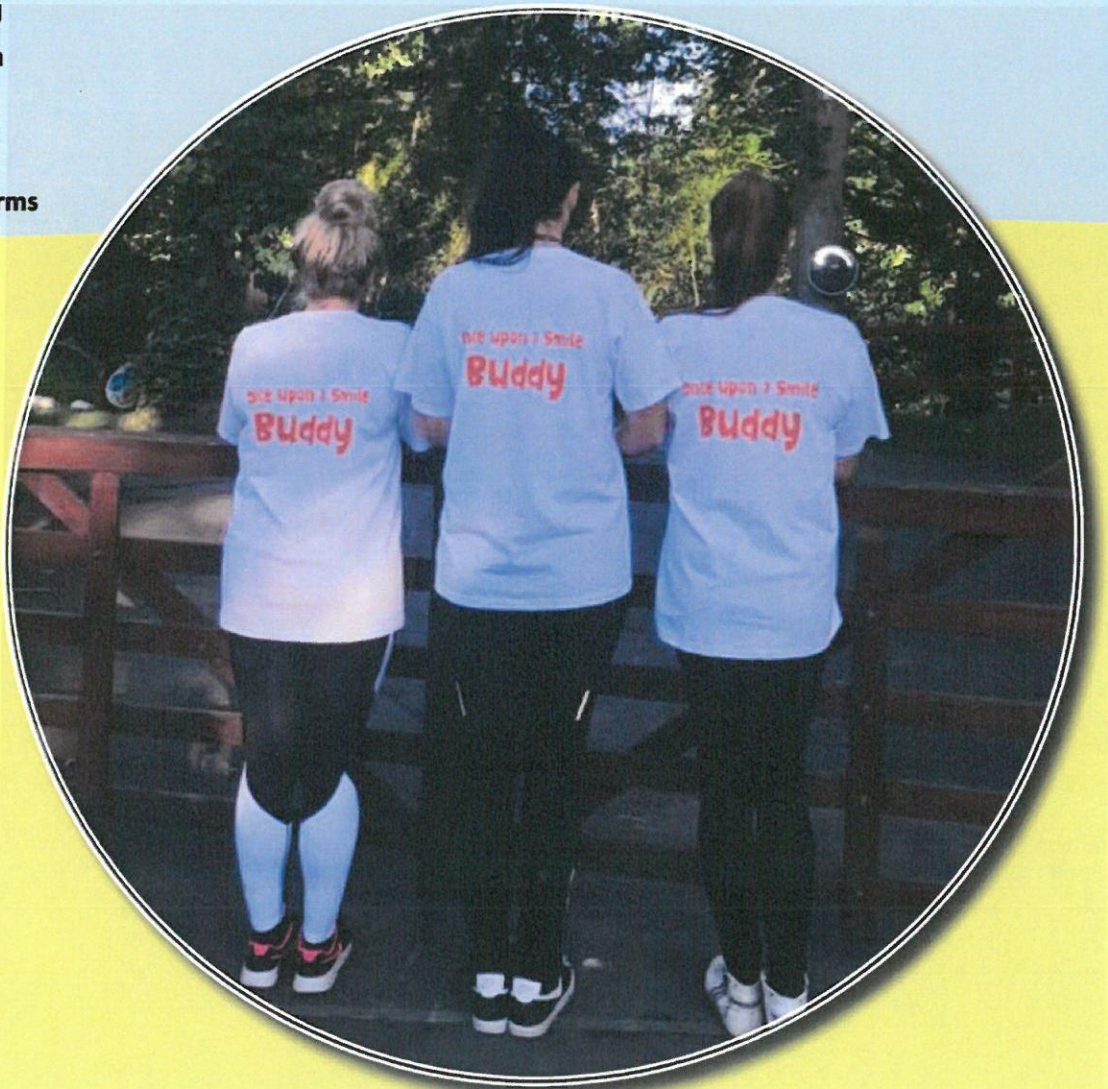
All our volunteers, staff policies and safeguarding measures have been developed and implemented for their safety and include:

- Lone working
- Grievance
- Confidentiality
- Health & Safety
- Detailed Volunteer Handbook
- Volunteer Service Agreement
- DBS Clearance Process
- Bereavement Training
- Volunteer Supervision
- Role Descriptions
- Safe Recruitment
- Reference Request Forms

Training is an important part of our service to enable volunteers to feel comfortable in supporting bereaved children and young people. All volunteers who have participated in the training days say that they feel more confident in supporting bereaved children and they have a greater understanding of the issues they face.

Our volunteers are from varied professional backgrounds including social care, health, and education. We have supported many of our volunteers through their university studies and as many embark on their career journeys with less time to volunteer, we need to focus on recruiting more volunteers to meet the demand of our bereavement groups.

Unfortunately, we have been unable to utilise our wonderful volunteers, this is again to ensuring the safety of staff and families throughout the pandemic.



SIDLEY HOUSE

In March 2019, we opened the doors to Sidley House a dedicated bereavement centre and head office to Once Upon a Smile. Sidley House has rooms dedicated to specific activities and ages of our children that attend, to allow bereaved families to express their grief in a fun and safe environment both in groups and individually.



GROUND FLOOR & FIRST FLOOR PLANS



SOCIAL SPACE & RECEPTION

This area incorporates the reception and a warm and bright welcoming area with soft furnishings where families and guests will sign in.



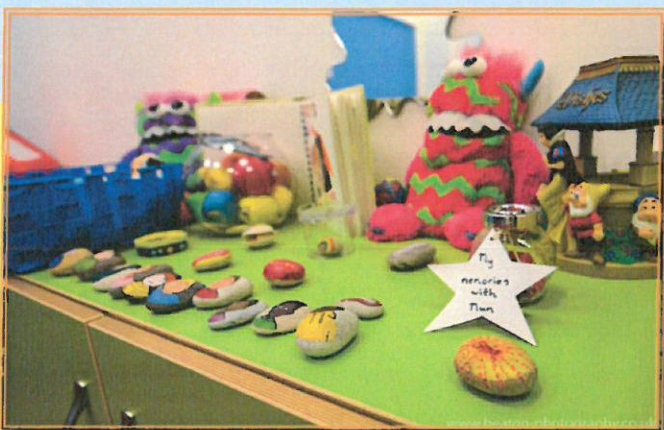
How do we help?

- Acknowledge what has happened
- Assess their level of understanding
- Answer questions honestly with language they understand
- Encourage them to express thoughts and feelings



CHILL OUT ROOM

Designed by our children for our children, this room will provide a safe space, so young people can come together and build friendships with others who understand how they are feeling. Chill out room will include, pool table, ping pong table, relaxation area and other resources they feel will support them during difficult days.



MUSIC ROOM

Many of our children use music and instruments to express their feelings, the music room will provide them with another outlet to express and have fun. Children can use this room to listen to music or bash on the drum kit. Children will be free to express themselves in a way that feels right for them.



CHILDREN'S PLAY & ASSESSMENT ROOM

Young children often find it difficult to understand the permanence of death. Overnight their world may become a confusing place. Many parents are worried that having conversations about death and dying will cause further upset and often avoid talking about it, however without information children cannot start to make some sense of what has happened. Stay & Play sessions take place over one hour per week over several weeks where children can explore their experience through the natural medium of play.

SNUGGLES & SMILES ROOM

Children and adults are given the opportunity to create a beautiful bear with the hope that the bear will provide comfort to them during difficult times. Children are invited to place precious keepsakes or photographs into their snuggle bear followed by a beautiful child friendly heart memorial. Sessions come in the form of groups, individual and family sessions.

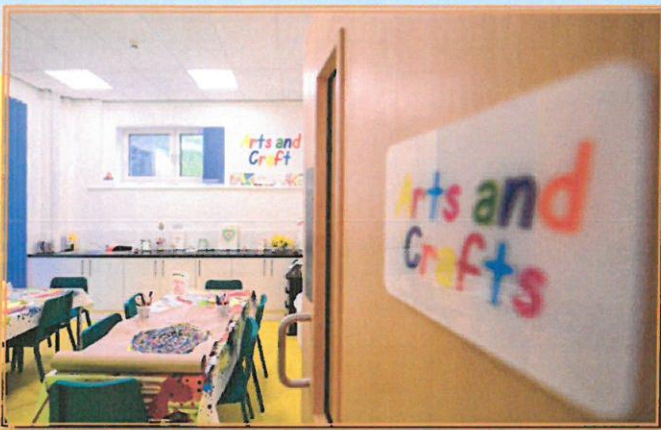
SHARE & CARE ROOM

A warm welcoming room where families will meet our staff for the first time to discuss the circumstances surrounding their loved one's death and for Once Upon A Smile to introduce various programmes of support. The purpose of the assessment is to:

- Build trust so that the family feel "safe" working with us
- Give information about Once Upon A Smile so that the family can make an informed decision about future involvement
- Collect information about the person who has died and how the death has affected the family
- Collect information on the child's knowledge and understanding of the death
- Gather information to enable the assessor to decide if the bereavement is the main issue. In some cases, it may be necessary to refer on to another organisation.

RELAX & RECHARGE

This dual-purpose room will provide not only a waiting area for extended family members during the assessment process but will also offer a holistic approach where parents can enjoy relaxation treatments including, massage, meditation, mindfulness and many more.



ARTS & CRAFTS ROOM

Provide children and young people with the opportunity to make crafts that help them to remember their loved ones. Children make beautiful memory boxes, memory jars and focus on all the happy times they have shared. For some children, engaging in creative arts such as clay modelling and painting can provide an emotional outlet, grieving children can begin to express their grief in a healthy way with others who they trust.



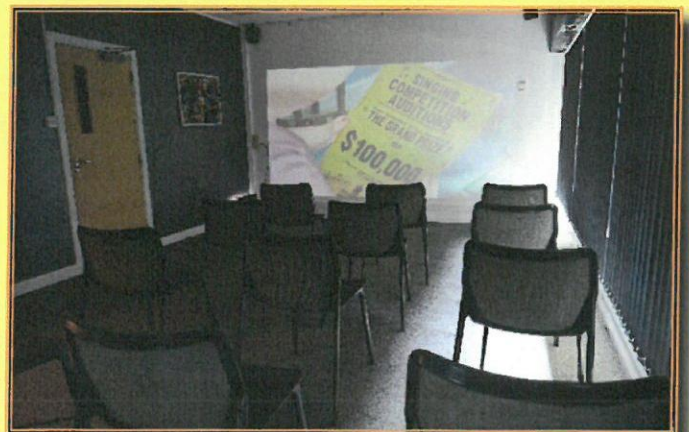
BAKING ROOM

Baking has many benefits, including, creative expression and has been found to have a strong connection with overall wellbeing. Children find the process of baking provides them with a sense of achievement, joy and supports them to communicate their feelings in a fun environment.



CINEMA ROOM

Multipurpose Cinema room allows us to host cinema days, with our own popcorn machine and bean bags.



CHILDREN'S BEREAVEMENT SUPPORT

In 2013-14 we identified the severe lack of emotional support for bereaved children. We found that many organisations that offered such support had a procedure inclusive of a 'grieving time', whereby children are not offered support for six months after the death of their loved one.

Our groups are held in a fun and safe environment whereby children take part in fun-based activities including but not restricted to arts/crafts, bowling, cinema, outdoor activities, and music groups whilst expressing and understanding their emotions.

Since moving into Sidley House, we have limited the community-based activities to Christmas time only, as a special treat. Sidley House provides a much safer environment and provides children with free play. Children have fed back to us that they feel they have made better friendships with others at Sidley House than they would have done during a bowling session for example.

Our Support Groups offer children and families the opportunities to meet with one another and work through their bereavement journey. Grieving children often feel alone because they may not know anyone their own age who has experienced the death of a loved one. Friendships made within the group help to validate each other's feelings and lessens their sense of isolation. We have watched many friendships grow in the time we have been running these groups and many families now meet up outside of group sessions.

With a huge influx of referrals, we must ensure the bereavement team can manage the demand of the service. The team have regular meetings to discuss individual families and are in the process of developing a transition plan for those children who seem ready to exit from Once Upon a Smile. We are aware that we have been a support network for some families for a long time so we will ensure the plan includes a smooth and safe transition before putting it in place.

We learn from our families and embrace any changes for the benefit of those bereaved, as we continue to listen and learn from them. We know there is still so much we can achieve, and we are aware that programmes will change direction as we continue to deliver our vision.

ASSESSMENT PROCESS

For every child that attends, a minimum 2-point assessment takes place. The first is with a parent/guardian to obtain a full understanding of the circumstances surrounding the death, what the child understands and what the parent feels the child's needs are.

The second assessment takes place with the bereaved child to obtain a full understanding of what they know of death and dying and what they understand about the death of their loved one. This is often very different to what the parent/guardian thought they understood. The assessment process allows the charity to provide a tailored support package to each child and family.

FAMILY WORK

We have been facilitating more family support sessions since the move to Sidley House.

Having available waiting space for parents provides opportunities for children to engage in sessions. Often children like to check in with their parents throughout the session and in turn this helps to facilitate open conversations about death and dying. Family work is having proven outcomes in developing positive relationships and wellbeing with our families.

TELEPHONE SUPPORT AND GUIDANCE

Telephone support and guidance is available at any point during office hours Monday – Friday and on special requests, we also provide this support during weekends and evenings.

Telephone support and guidance can be for several reasons including but not restricted to;

- Bereaved parents being asked questions by their children they find difficult to answer
- Bereaved parents fearing questions they will find difficult to answer
- Guidance on how to tell their loved one(s) about death and dying
- Signposting to appropriate services
- Guidance pre-funeral
- Guidance for coping tools and self-care
- Guidance to other organisations and professionals

There are no time limits with the length a telephone call for support or guidance can take and this often takes up a lot of staff time, however we feel this is often of extreme benefit to those that do call.

ONE TO ONE SUPPORT

1:1 with children enabling them to express their thoughts and feelings in a safe place. Children have a greater understanding of death and dying and have been able to use fun based creative arts and crafts to share their experience.

Family work has also taken place to open communication between a child and surviving parent.

FAMILY EVENTS

Our groups and family events allow children to express their emotions and learn about the feelings they have.

The group sessions allow the children to build friendships with other children who have been through a similar experience and allows the children to discover that they are not alone in being bereaved of a parent or sibling.

A lot of time, effort and care is taken by the bereavement team with referrals that do not meet our criteria. We treat each referral with the same sympathy and respect regardless if they fit our criteria or not. From an initial assessment the family could request to seek advice only, which is not measured in this report.

STAY AND PLAY SESSIONS

The Stay & Play sessions use a gentle approach through play to assess each child and their level of understanding. The sessions are child lead and provide a safe place for children to remember their loved one. Children plant flowers, play games and more importantly build trust with staff and volunteers. Parents have shared that post session children have come away feeling happy and willing to talk more openly about their loved one. Children are slowly introduced to other children and eventually transition into focus groups dependant on their individual needs.

SNUGGLES & SMILES SESSIONS

We are aware that younger children sometimes miss out on receiving bereavement support because of their age and level of understanding. Parents often report feelings of isolation when they have a young child.

It is magical to see the smiles of the children as they make a beautiful huggable, lovable bear. Children place poems, pictures and keepsakes that belonged to their loved one inside the bears, they all share who they'd come to remember and following a beautiful heart ceremony, the families enjoyed a picnic and play.

Due to the success of these sessions, we have now imbedded this support type directly into Once Upon a Smile. Since the move to Sidley House we have created a beautiful snuggles and smiles room to provide a positive and fun experience when making the bears.

DIRECT WORK SESSIONS

This can be in the form of emotional support as above, delivered via our support workers or befriending sessions where we take the children out on fun-based activities to help build their self-esteem. This also covers direct work sessions that have taken place in the school environment.

MONTHLY GROUPS

Unfortunately, due to the COVID-19 pandemic, our monthly groups for our children have been cancelled.

RESIDENTIAL RESPITE BREAKS

Unfortunately, due to the COVID-19 pandemic, this year's residential holidays for our children did not take place.

REMOTE SUPPORT SESSIONS

Digital technology allowed the charity to continue providing support to those who needed it throughout the pandemic and has encouraged new and innovative ways of working. Throughout the coronavirus (COVID-19) pandemic we adapted the way we worked to continue the support, reduce isolation and to meet the needs of bereaved children. Remote sessions will continue for parents as part of the assessment process if there is a barrier that prevents them from accessing Sidley House thus helps us to reach a wider audience.



YEAR OVERVIEW

This report outlines the continued support offered by Once Upon a Smile to bereaved families.

In our annual report for the 2019-20 year, we explained why this year had been the most challenging and difficult year since our founding due to the worldwide COVID-19 Pandemic.

We had hoped this year's report would start differently, unfortunately this has not been the case.

Throughout the last year there has been continued uncertainty, limited advice and guidance offered to the charity in how best to cope with the COVID-19 pandemic and how best to safeguard our staff, volunteers, and families we support, this is not without want of trying to obtain the correct information.

We have spent many hours of time and effort to find out not only what we had to do legally, but also how to continue to support bereaved families at their time of need. One thing we were certain of, was that we would be fully prepared should we not be able to provide face to face bereavement support.

With this, I must however thank Kate Green MP, for her continued support in trying to find the answers to the questions we raised.

As always, the welfare of our staff, children we support and those that support us, was paramount and at the forefront of our minds in the many difficult decisions we've taken, we made the decision to base the safety of offering face to face support on the format schools had in place, if schools closed, we would support remotely.

This year, Once Upon a Smile has had to provide remote support for 6 months of the year. A heart-breaking reality with such a wonderful and unique bereavement centre Sidley House, available for use. Having only recently acquired the building, we have still not yet been able to maximise its incredible qualities.

In addition to this, staff were placed on Flexi-Furlough from early November 2020, which exceeded the date of this year's annual report. All our bereavement staff had their working days reduced from 5 to 3 days per week and two members of fundraising staff reduced their working days from 4/5 days per week to 1 day per week.

In our last report, we mentioned how we as a charity had not been prepared for the closure of Sidley House. Knowing the true value of face-to-face support for bereaved children and the lasting benefits this has, it was difficult knowing that Sidley House had to close, as per government guidance and advice, with no indication of when we would be able to re-open.

We continued to support bereaved families, by adapting our support to offer remote only support, completing checking in sessions and remote based sessions. We sent out resources, craft packs and snuggle bears to our

children to either complete whilst their remote sessions were taking place or to complete in their own time with their families.

Although this type of support brought with it its own difficulties, we knew this support would not be as effective but was enough to ensure we could support the children until we were able to re-open Sidley House. Unfortunately, we also knew some families would be unable to access this remote support and some children even refused it.

On 21st April 2021, staff returned to Sidley House and face to face support sessions slowly began to resume, although the structure of each session was very different to the pre-pandemic era. There were many considerations put in place to allow these sessions to go ahead, we only allowed one family in the building at one time, which had an impact of the number of families we were able to support daily. Each session was methodically planned, and any element of spontaneity removed from the session. After each session had taken place a carefully planned tidy up and wipe down took place. A timely but much needed addition to face to face support resuming.

Our longstanding monthly groups have been withdrawn and as it stands, we are unsure whether they will return, should they, the planning and running is highly likely to look different to how it did pre-pandemic.

The COVID-19 pandemic has impacted the charity's performance by way of the number of individual and group sessions that have taken place and have been allowed to take place throughout the year.

Even with the COVID-19 pandemic and the loss of many school referrals, we received **192** referrals for bereaved families from 1st September 2020 to 31st August 2021.

Although this year has been difficult and unpredictable, we are extremely proud that we have been able to offer a total of **973** individual sessions this year, inclusive of check in's, individual sessions, and assessments, both remote and in person.

All Bereavement Support staff become Trauma Aware this year, making us the first bereavement charity in Greater Manchester where all bereavement staff hold this qualification. This ensures we can support bereaved children and families in the best possible way.



STAFF

We have mentioned above of our intention to increase the number of staff within our bereavement team. At present the bereavement team consists of a Children's Bereavement Development Manager and 2 Support Workers.

- Development Manager - develops and manages all areas of the bereavement programmes and support staff. We have seen the role change significantly as workload increases and the organisation develops.
- Bereavement Support Workers - work directly with children in all areas of the programmes we offer. Our support staff have a variety of skills to support bereaved children and we will continue to support with any personal development courses. Personal development will be driven by our staff pursuing a passion that inspires them within the workplace.

All Bereavement Support staff become Trauma Aware this year, making us the first bereavement charity in Greater Manchester where all staff hold this qualification. This ensures we can support bereaved children and families in the best possible way.

We are aware of the need to increase the numbers of team members in the bereavement team. In December 2019, we added a Bereavement Support Assistant to ease the administrative pressure of the team, unfortunately this appointment did not work out as expected and in March 2020, we began to readvertise this role, due to the COVID-19 pandemic this recruitment drive was halted. In addition to this role, we began the process to recruit an additional Bereavement Support Worker, again the pandemic put an end to this recruitment drive.

FUNDING

As a self-funded charity, we rely heavily on our own and other fundraising raising initiatives, such as events that we as a charity, our supporters and corporate supporters plan and run throughout the year. Since March 2020, our fundraising year has been pretty much non-existent, and this was a difficult and worrying time for all associated with our charity.

The Grand Ball, our biggest annual singular fundraising event was due to take place in April 2020, has not taken place. Many events where Once Upon a Smile were due to be beneficiaries have been postponed or cancelled throughout the year.

The above has resulted in a significant loss of income during this period. Our fundraising strategy had to change to ensure we could continue our support and ensure that when the time was right, continue to increase our team of Bereavement Support Workers, resulting in more bereaved families being supported.

We are delighted that we were successful in receiving support throughout the pandemic by the below grants and support.

CAF Resilience Fund - £36,176.00.

We are extremely grateful to CAF Resilience Fund, who in February 2021, awarded the charity a grant restricted for staff wages. This was of huge benefit to the charity and ensured we continued to support bereaved families.

This grant award covered staff wages from October 20 – March 21.

JD Sports Foundation - £31,500.

Our continued partnership with the foundation has been one we're truly proud of, enabling us to continue supporting bereaved families on a consistent basis.

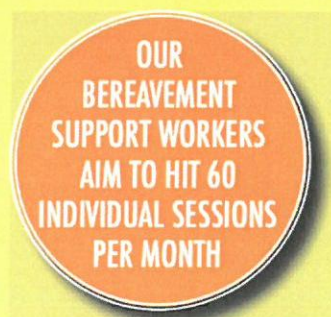
FINANCIAL SUPPORT

We touched in last year's report about the need to reduce the financial support with the acquisition of Sidley House. As the charity is evolving, it's clear the impact our bereavement support services have on young people and families. As we adapt to the needs of our families, we have identified that increasing the available emotional support, is beginning to outweigh the need for financial support. This is also becoming reflective in the referrals we are seeing.

Providing financial support to bereaved families was initially the most requested type of support when Once Upon a Smile was founded. Over the years and certainly since the acquisition of Sidley House, the preferred source of requested support is for bereavement support for children.

As a charity we understand the importance of providing this tailored support and the positive affect it can have on children who's loved one has died.

Pre-COVID-19, each bereavement support worker could complete a maximum of 3 sessions per working day, 15 sessions per week, 60 sessions per month. It is for this reason that as a charity we have methodically began to withdraw from offering financial support, in favour of the employment of more bereavement support workers. This is something, following the COVID-19 pandemic ceasing, we will be actively doing.



FINAL THOUGHTS

2021 has been a tough year for most, and this has had an impact on our charity.

That said, we are fortunate that, we have always run the charity with a 'rainy day' in mind.

The longstanding nature of our support services, mean we strategically have always operated, with a minimum of 12 months of bereavement support funds in our bank account. This approach has been crucial during 2021 to allow us to continue to provide the support to our families, in line with changing legislation.

Whilst it has been a tough year, we have been able to adapt, and wherever possible have a 'business as usual' approach.

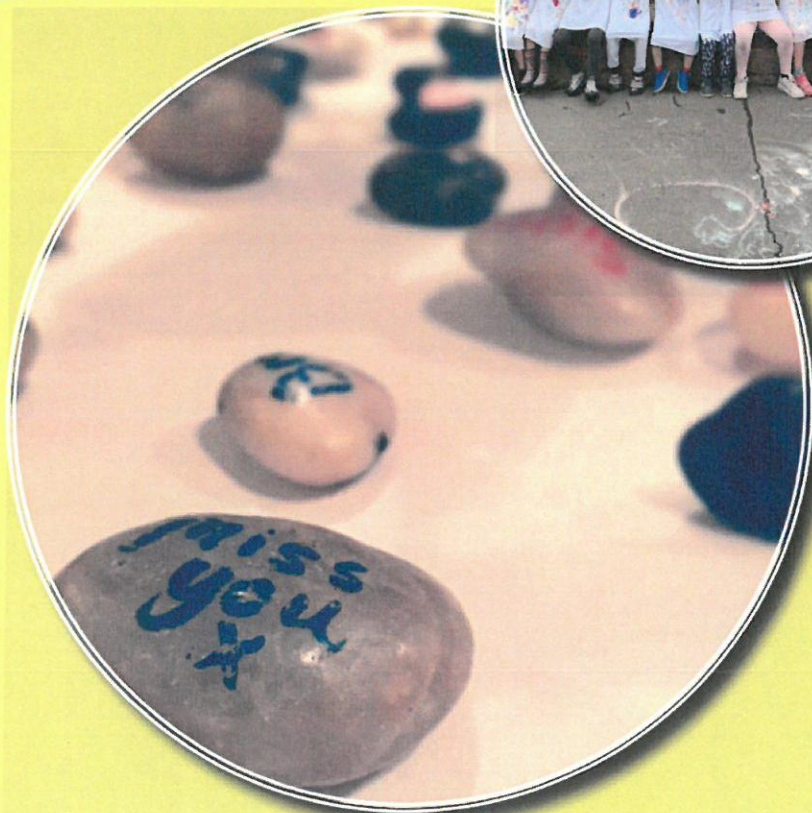
Revenue of £225k for 2021, was almost 50% down on pre COVID income levels without the ability for us, and our volunteer network, to perform the event activity we would ordinary see generate us funds. That said, the restriction on our provision of

support, was restricted by government legislation around COVID-19 and not due to a lack of financial capability – something the trustees take great pride in. As mentioned earlier, we were still able to provide 973 individual sessions to our families.

We start the new financial year from a position of strength as an organisation.

We come out of the COVID pandemic as robust as when we went in, and we have the capability to get back to normal support levels during 2022, although we expect our pre-COVID income may take a while longer as people adapt to charity events.

On behalf of all the trustees we would like to thank our Chief Executive Daniel Jillings, and his team, for their dedication in providing these absolutely necessary support services, to our families, during difficult circumstances.



Once Upon a Smile Limited

Trustees' Report

Reserves Policy

At the year end the charity held total reserves of £571,498 (2020: £526,334). The charity maintains a level of reserves to ensure it covers 12 months running costs.

The annual report was approved by the trustees of the charity on 27/5/22 and signed on its behalf by:



Mr J Bancroft
Trustee

Once Upon a Smile Limited

Statement of Trustees' Responsibilities

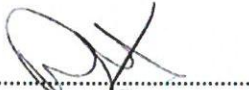
The trustees (who are also the directors of Once Upon a Smile Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27/5/22 and signed on its behalf by:



Mr J Bancroft
Trustee

Once Upon a Smile Limited

Independent Examiner's Report to the trustees of Once Upon a Smile Limited

I report on the accounts of the charity for the year ended 31 August 2021 which are set out on pages 16 to 30 .

Respective responsibilities of 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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of FCA.

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 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 seeking 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

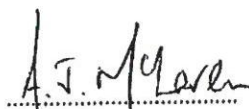
In connection with my examination, no matter has come to my attention:

(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 section 396 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.


.....
A J McLaren
FCA

St Georges House
215-219 Chester Road
Manchester
M15 4JE

Date:.....27/5/22.....

Once Upon a Smile Limited

**Statement of Financial Activities for the Year Ended 31 August 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	175,570	91,256	266,826	301,052
Other trading activities	4	4,282	-	4,282	41,353
Other income	5	790	-	790	-
Total Income		<u>180,642</u>	<u>91,256</u>	<u>271,898</u>	<u>342,405</u>
Expenditure on:					
Raising funds	6	(46,896)	-	(46,896)	(59,773)
Charitable activities	7	(102,899)	(76,939)	(179,838)	(180,296)
Total Expenditure		<u>(149,795)</u>	<u>(76,939)</u>	<u>(226,734)</u>	<u>(240,069)</u>
Net income		30,847	14,317	45,164	102,336
Transfers		12,350	(12,350)	-	-
Net movement in funds		43,197	1,967	45,164	102,336
Reconciliation of funds					
Total funds brought forward		<u>482,884</u>	<u>43,450</u>	<u>526,334</u>	<u>423,998</u>
Total funds carried forward	18	<u>526,081</u>	<u>45,417</u>	<u>571,498</u>	<u>526,334</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 18.

Once Upon a Smile Limited
(Registration number: 09836201)
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	13	837	2,937
Tangible assets	14	<u>525,616</u>	<u>527,150</u>
		<u>526,453</u>	<u>530,087</u>
Current assets			
Debtors	15	2,008	770
Cash at bank and in hand		<u>261,979</u>	<u>218,530</u>
		263,987	219,300
Creditors: Amounts falling due within one year	16	<u>(56,510)</u>	<u>(53,734)</u>
Net current assets		<u>207,477</u>	<u>165,566</u>
Total assets less current liabilities		733,930	695,653
Creditors: Amounts falling due after more than one year	17	<u>(162,432)</u>	<u>(169,319)</u>
Net assets		<u>571,498</u>	<u>526,334</u>
Funds of the charity:			
Restricted funds		45,417	43,450
Unrestricted income funds			
Unrestricted funds		<u>526,081</u>	<u>482,884</u>
Total funds	18	<u>571,498</u>	<u>526,334</u>

Once Upon a Smile Limited
(Registration number: 09836201)
Balance Sheet as at 31 August 2021

For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 16 to 30 were approved by the trustees, and authorised for issue on and signed on their behalf by:



.....
Mr J Bancroft
Trustee

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Once Upon a Smile Limited meets the definition of a public benefit entity under FRS 102. The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Website	25% straight line

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
	£	£	£	£
Donations and legacies;				
Corporate donations	74,138	45,417	119,555	138,243
Donations from individuals	97,062	-	97,062	119,632
Legacies	50	-	50	1,030
Gift aid reclaimed	-	-	-	4,123
Grants, including capital grants;				
Government grants	-	45,839	45,839	33,704
Donated services and facilities	4,320	-	4,320	4,320
	<u>175,570</u>	<u>91,256</u>	<u>266,826</u>	<u>301,052</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

4 Income from other trading activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Events income;			
Other events income	4,282	4,282	41,353
	4,282	4,282	41,353
	4,282	4,282	41,353

5 Other income

	Unrestricted funds	Total 2021
	General £	£
Gains on sale of tangible fixed assets for charity's own use	790	790
	790	790
	790	790

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Depreciation	5,270	5,270	4,209
Other direct costs	3,259	3,259	4,980
Allocated support costs	-	-	155
	8,529	8,529	9,344
	8,529	8,529	9,344

b) Costs of trading activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Events and conferences	3,367	3,367	15,429
Note	3,367	3,367	15,429
	3,367	3,367	15,429

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

7 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2021 £	Total 2020 £
		General £	Restricted funds £		
Bereavement support services		41,502	76,939	118,441	89,439
Staff costs		51,047	-	51,047	86,754
Governance costs	8	10,350	-	10,350	4,103
		<u>102,899</u>	<u>76,939</u>	<u>179,838</u>	<u>180,296</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Independent examiner fees				
Examination of the financial statements		2,160	2,160	1,400
Legal fees		8,190	8,190	2,703
		<u>10,350</u>	<u>10,350</u>	<u>4,103</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	75,236	115,076
Social security costs	8,565	3,921
Pension costs	2,246	2,757
	<u>86,047</u>	<u>121,754</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Management & administration	<u>5</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £35,000 (2020 - £35,000).

11 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>2,160</u>	<u>1,400</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

13 Intangible fixed assets

	Other intangible asset £	Total £
Cost		
At 1 September 2020	<u>12,000</u>	<u>12,000</u>
At 31 August 2021	<u>12,000</u>	<u>12,000</u>
Amortisation		
At 1 September 2020	9,063	9,063
Charge for the year	<u>2,100</u>	<u>2,100</u>
At 31 August 2021	<u>11,163</u>	<u>11,163</u>
Net book value		
At 31 August 2021	<u>837</u>	<u>837</u>
At 31 August 2020	<u>2,937</u>	<u>2,937</u>

Development costs

Development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2020	511,545	27,664	539,209
Additions	-	3,745	3,745
Disposals	-	(1,301)	(1,301)
At 31 August 2021	<u>511,545</u>	<u>30,108</u>	<u>541,653</u>
Depreciation			
At 1 September 2020	-	12,060	12,060
Charge for the year	-	5,278	5,278
Eliminated on disposals	-	(1,301)	(1,301)
At 31 August 2021	<u>-</u>	<u>16,037</u>	<u>16,037</u>
Net book value			
At 31 August 2021	<u>511,545</u>	<u>14,071</u>	<u>525,616</u>
At 31 August 2020	<u>511,545</u>	<u>15,604</u>	<u>527,149</u>

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £511,545 (2020 - £511,545) in respect of leaseholds.

15 Debtors

	2021 £	2020 £
Prepayments	790	770
Accrued income	1,218	-
	<u>2,008</u>	<u>770</u>

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,658	2,730
Accruals	877	1,182
Deferred income	39,040	39,040
Other taxation and social security	2,211	1,186
Bank loans	10,724	9,596
	<u>56,510</u>	<u>53,734</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2021	2020
	£	£
Bank loans	<u>10,724</u>	<u>9,596</u>

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & it's associated assets.

17 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans	<u>162,432</u>	<u>169,319</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2021	2020
	£	£
Bank loan	<u>151,376</u>	<u>169,319</u>

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & it's associated assets.

Included in the creditors are the following amounts due after more than five years:

	2021	2020
	£	£
After more than five years by instalments	<u>119,518</u>	<u>136,461</u>

Bank loans and overdrafts after five years

The Royal Bank of Scotland loan repayments are £1,462.70 per month until December 2033. The interest rate is 3.7% p.a. over base rate.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

18 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2021 £
Unrestricted funds					
General	482,884	180,642	(149,795)	12,350	526,081
Restricted funds	<u>43,450</u>	<u>91,256</u>	<u>(76,939)</u>	<u>(12,350)</u>	<u>45,417</u>
Total funds	<u>526,334</u>	<u>271,898</u>	<u>(226,734)</u>	<u>-</u>	<u>571,498</u>
	Balance at 1 September 2019 £	Incoming resources £	Resources expended £		Balance at 31 August 2020 £
Unrestricted funds					
General	423,998	265,251	(206,365)		482,884
Restricted funds	<u>-</u>	<u>(77,154)</u>	<u>33,704</u>		<u>(43,450)</u>
Total funds	<u>423,998</u>	<u>342,405</u>	<u>(240,069)</u>		<u>526,334</u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Intangible fixed assets	837	-	837
Tangible fixed assets	525,616	-	525,616
Current assets	218,570	45,417	263,987
Current liabilities	(56,510)	-	(56,510)
Creditors over 1 year	<u>(162,432)</u>	<u>-</u>	<u>(162,432)</u>
Total net assets	<u>526,081</u>	<u>45,417</u>	<u>571,498</u>

20 Analysis of net funds

	At 1 September 2020 £	Cash flow £	At 31 August 2021 £
Cash at bank and in hand	218,530	43,449	261,979
Net debt	<u>218,530</u>	<u>43,449</u>	<u>261,979</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

21 Related party transactions

During the year the charity made the following related party transactions:

Sedulo Limited

(During the year the charity received a donation from Sedulo Limited where P S Cheetham-Karcz is a shareholder.)

This was granted by the provision of accountancy services to the charity to the value of £4,320 (2020: £4,600).
At the balance sheet date the amount due to/from Sedulo Limited was £Nil (2020 - £Nil).

ONCE UPON A SMILE LIMITED

England & Wales - Charity number 1170975

Accounts

Company registration number: 09836201

Charity registration number: 1170975

Once Upon a Smile Limited

(A company limited by guarantee)

Financial Statements

for the Year Ended 31 August 2020

Once Upon a Smile Limited

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Once Upon a Smile Limited

Reference and Administrative Details

Trustees	Ms M Bancroft Mr P K Cheetham-Karcz Mr B Cowgill (resigned 4 September 2019) Mr J Bancroft Mr D Miller
Senior Management Team	Mr D Jillings, Chief Executive Officer
Principal Office	Sidley House 6 Brindley Road Manchester M16 9HQ
Registered Office	Sedulo Accountants Limited 62-66 Deansgate Manchester M3 2EN
Company Registration Number	09836201
Charity Registration Number	1170975
Independent Examiner	A J McLaren Beever and Struthers St Georges House 215-219 Chester Road Manchester M15 4JE

Once Upon a Smile Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2020.

Objectives and activities

Public benefit

The charity continues to provide emotional and practical support to bereaved families in their time of need.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Once Upon a Smile Limited

Trustees' Report

Introduction

This report outlines the continued support offered by Once Upon a Smile to bereaved families.

In our annual report for the 2018-19 year, we began by explaining why this year was the most exciting since Once Upon a Smile was founded.

The acquisition of the Sidley House not only revolutionised and enhanced the way we can support bereaved families with increased private space and available resources but also secures the charities long term future.

We envisioned this report would provide a full, glowing report and update on the difference a full 12 months providing support at Sidley House has made.

Instead, we begin the 2019-20 report, by confirming that this year has been the most challenging and difficult year since our founding due to the worldwide COVID-19 Pandemic. It has been an extremely difficult time for charitable sector, especially smaller charities, such as ours.

The welfare of our staff, children we support and those that support us, was paramount and at the forefront of our minds in the many difficult decisions we took throughout this year.

The pandemic came at full force, in a way that no one had expected and/or prepared for.

We as a charity had not been prepared for the closure of Sidley House. Knowing the true value of face-to-face support for bereaved children and the lasting benefits this has, it was difficult knowing that Sidley House had to close, as per government advice, with no indication of when we would be able to re-open. We continued to support bereaved families, checking in with them and offering support by way of food parcel deliveries throughout the first lockdown. Although this type of support brought with it its own difficulties. We knew this support would not be as effective and that some families would be unable to access this remote support.

Due to the loss of income and to secure the long-term future of Once Upon a Smile, all bereavement support workers and fundraising team members were placed on the government Furlough scheme from 23rd March 2020 until the 17th August 2020.

Monday 17th August 2020, we re-opened the doors of Sidley House to welcome back bereaved families. Following full health and safety consultation, we ensured Sidley House was a COVID secure building, with staff and visitors at the forefront of our decision making. Although this came at additional costs to the charity, we understood these changes were vital in ensuring we could open our doors once again.

Sanitizing stations were installed to all areas of the building, additional cleaning services were approved and the whole of Sidley House received a Nano coating surface protection product and PPE was available for all staff and visitors.

The COVID-19 pandemic impacted the charity's performance by way of the number of individual and group sessions that have taken place throughout the year.

It was the intention of the charity this year to increase the number of bereavement support workers, this in turn would have significantly increased the number of sessions taking place on a weekly basis, and increased the number of families supported.

This was not possible due to the COVID-19 pandemic and our determination to ensure we responded diligently to health and safety.

Once Upon a Smile Limited

Trustees' Report

Funding

As a self-funded charity, we rely heavily on the fundraising events that we as a charity, our supporters and corporate supporters plan and run throughout the year. The slow realisation that from March 2020 our fundraising year would be non-existent, was a difficult and worrying time for all associated with our charity.

To ensure we adhered to the government advise and guidelines, we cancelled all physical events that had been planned for the remainder of 2020.

The Grand Ball, our biggest annual singular fundraising event was due to take place in April 2020, was cancelled. All our charity football matches that have been a regular source of income since our founding was cancelled. All events where Once Upon a Smile were due to be beneficiaries were cancelled.

The above has resulted in a significant loss of income during this period.

However, due to the nature of our management, we had implemented policies and reserves to ensure a loss of income would not put the charity at risk and although it has been a difficult year and we have seen a reduction in the number of sessions offered, a closure to Sidley House, we are confident that we will continue to grow and adapt our service to meet the needs of bereaved families.

Once Upon a Smile Limited

Trustees' Report

About us

Once Upon a Smile provide emotional and practical support for bereaved families to enable them to adjust to a new life without their loved one.

As a charity, we put a lot of emphasis on their time of need. We do not believe that families should be required to grieve for 6-12 months prior to support being offered. Children require information, a level of understanding of death and dying and self-care tools for the difficult days so they can grieve in a safe and comfortable way. We understand how hard it is for families to seek support and therefore support should be provided when the family make the request and should not be determined by other factors.

Following a bereavement many families struggle with secondary losses. Early intervention is key to removing additional stresses, enabling them to grieve in a safe environment.

We have continued to see an increase in the referrals we receive, including official referrals made by organisations such as schools, hospitals, hospices, other local authority organisations and self-referrals made by bereaved families themselves, or close relatives and friends.

Since we launched Sidley House, we had continued to see a huge increase in the number of referrals made from schools and local authority within Greater Manchester. The requested support was mainly for bereavement support.

Even with the COVID-19 pandemic and the loss of many school referrals, we continued to receive 179 referrals for bereaved families this year.

We continue to maintain our close relationship with Greater Manchester Police and continue to attend many FLO (Family Liaison Officer) conferences to support Police Officers and staff on how best they can support bereaved families when called upon. This is something we are immensely proud of. Our good name has extended to the Cheshire Constabulary and we will attend exhibits at future family liaison conferences for them.

In addition, we have seen a vast amount of referrals being made from local authority inclusive of early years and social service.

We continue to ensure all our bereavement support staff have supervision and we identify the need to have open communication with staff following support groups to ensure their welfare.

We continue to keep up to date on all implemented policies we feel are valuable to staff and volunteers and these include:

- ✓ **Lone working**
- ✓ **Grievance**
- ✓ **Confidentiality**
- ✓ **Health & Safety**
- ✓ **Detailed Volunteer Handbook**
- ✓ **Volunteer Service Agreement**
- ✓ **DBS Clearance Process**
- ✓ **Bereavement Training**
- ✓ **Volunteer Supervision**
- ✓ **Role Descriptions and Responsibilities**
- ✓ **Safe Recruitment**
- ✓ **Reference Request Forms**

Once Upon a Smile Limited

Trustees' Report

We have found that emotional support for children and young people has continued to become our most requested support type with primary schools, high schools and social workers making a high percentage of these referrals.

As you can see from above, our focus is on the ensuring our support is the right support for families and adapting our services as and when we need too.

We are proud that we put the needs of our families at the forefront of our support. We adapt and tailor the support to meet their needs and continue to pride ourselves on ensuring we offer long term support.

Once Upon a Smile Limited

Trustees' Report

We continue to provide the following support types

- ✓ **Children's Bereavement Support**
- ✓ **Financial Support**
- ✓ **Respite Breaks**

Due to the COVID-19 pandemic and by following government guidelines, we have not supported with respite breaks this year.

We are still finding that families are often left to grieve alone with no or little support available and this can often have a devastating impact on family life and children. Children who have experienced the death of a parent or sibling are more than 60% more likely than their non-bereaved peers to be excluded from school. Bereaved young people report feelings of isolation, bullying and feeling different from their peers.

Use of volunteers

Our volunteers are an invaluable part of our charity. Without them, we simply would not be able to provide the support we do. All of our volunteer, staff policies and safeguarding measures have been developed and implemented for their safety and include:

- ✓ Lone working
- ✓ Grievance
- ✓ Confidentiality
- ✓ Health & Safety
- ✓ Detailed Volunteer Handbook
- ✓ Volunteer Service Agreement
- ✓ DBS Clearance Process
- ✓ Bereavement Training
- ✓ Volunteer Supervision
- ✓ Role Descriptions
- ✓ Safe Recruitment
- ✓ Reference Request Forms

Training is an important part of our service to enable volunteers to feel comfortable in supporting bereaved children and young people. All volunteers who have participated in the training days say that they feel more confident in supporting bereaved children and they have a greater understanding of the issues they face.

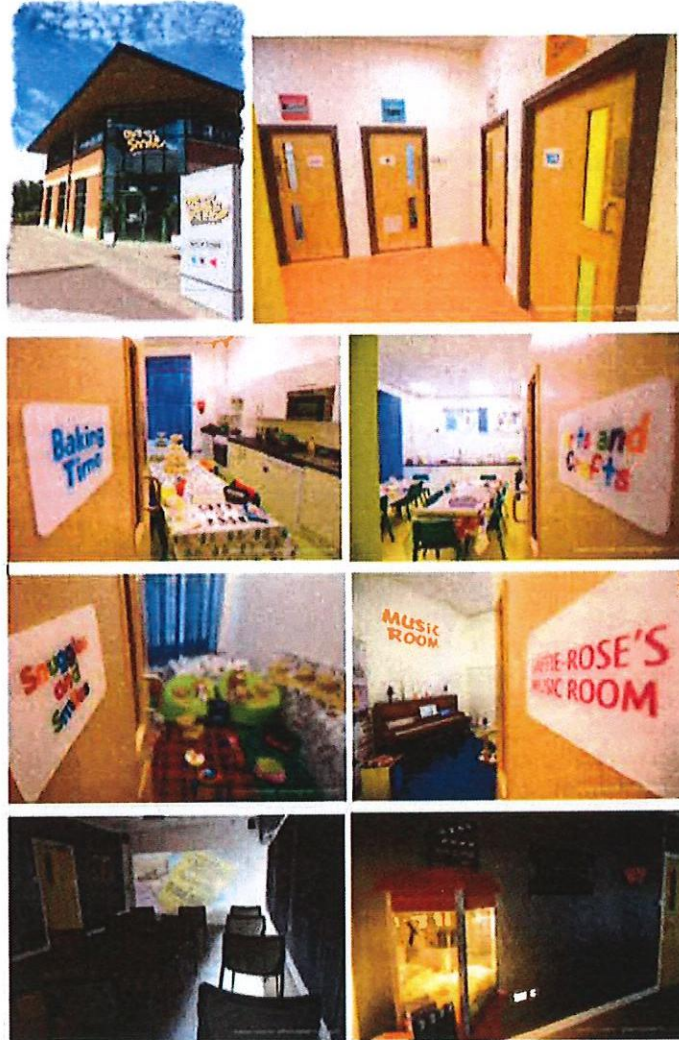
Our volunteers are from varied professional backgrounds including social care, health, and education. We have supported many of our volunteers through their university studies and as many embark on their career journeys with less time to volunteer, we need to focus on recruiting more volunteers to meet the demand of our bereavement groups.

Sidley House

Opened in March 2019, Sidley House is a dedicated bereavement centre and head office of Once Upon a Smile and has rooms dedicated to specific activities to allow bereaved families to express in a fun and safe environment both in groups and individually.

Once Upon a Smile Limited

Trustees' Report



Once Upon a Smile Limited

Trustees' Report



Social Space & Reception - This area incorporates the reception and a warm and bright welcoming area with soft furnishings where families and guests will sign in.

Chill Out Room - Designed by our children for our children, this room will provide a safe space, so young people can come together and build friendships with others who understand how they are feeling. Chill out room will include, pool table, ping pong table, relaxation area and other resources they feel will support them during difficult days.

Children's Play & Assessment Room - Young children often find it difficult to understand the permanence of death. Overnight their world may become a confusing place. Many parents are worried that having conversations about death and dying will cause further upset and often avoid talking about it, however without information children cannot start to make some sense of what has happened. Stay & Play sessions take place over one hour per week over several weeks where children can explore their experience through the natural medium of play.

How do we help?

- Acknowledge what has happened
- Assess their level of understanding
- Answer questions honestly with language they understand
- Encourage them to express thoughts and feelings

Music Room - Many of our children use music and instruments to express their feelings, the music room will provide them with another outlet to express and have fun. Children can use this room to listen to music or bash on the drum kit. Children will be free to express themselves in a way that feels right for them.

Snuggles & Smiles Room - Children and adults are given the opportunity to create a beautiful bear with the hope that the bear will provide comfort to them during difficult times.

Children are invited to place precious keepsakes or photographs into their snuggle bear followed by a beautiful child friendly heart memorial.

Sessions come in the form of groups, individual and family sessions.

Once Upon a Smile Limited

Trustees' Report

Arts & Crafts Room - Provide children and young people with the opportunity to make crafts that help them to remember their loved ones. Children make beautiful memory boxes, memory jars and focus on all the happy times they have shared.

For some children, engaging in creative arts such as clay modelling and painting can provide an emotional outlet, grieving children can begin to express their grief in a healthy way with others who they trust.

Baking Room - Baking has many benefits, including, creative expression and has been found to have a strong connect with overall wellbeing. Children find the process of baking provides them with a sense of achievement, joy and supports them to communicate their feelings in a fun environment.

Cinema Room - Multipurpose Cinema room allows us to host cinema days, with our own popcorn machine and bean bags.

Share & Care Room - A warm welcoming room where families will meet our staff for the first time to discuss the circumstances surrounding their loved one's death and for Once Upon a Smile to introduce various programmes of support. The purpose of the assessment is to:

- Build trust so that the family feel "safe" working with us
- Give information about Once Upon A Smile so that the family can make an informed decision about future involvement
- Collect information about the person who has died and how the death has affected the family
- Collect information on the child's knowledge and understanding of the death
- Gather information to enable the assessor to decide if the bereavement is the main issue. In some cases, it may be necessary to refer on to another organisation.

Relax & Recharge - This dual-purpose room will provide not only a waiting area for extended family members during the assessment process but will also offer a holistic approach where parents can enjoy relaxation treatments including, massage, meditation, mindfulness and many more.

Once Upon a Smile Limited

Trustees' Report

Achievements and performance

- ✓ **Children's Bereavement Support**
- ✓ **Financial Support**

Children's Bereavement Support

In 2013-14 we identified the severe lack of emotional support for bereaved children. We found that many organisations that offered such support had a procedure inclusive of a 'grieving time', whereby children are not offered support for six months after the death of their loved one.

Our groups are held in a fun and safe environment whereby children take part in fun-based activities including but not restricted to arts/crafts, bowling, cinema, outdoor activities, and music groups whilst expressing and understanding their emotion.

Since moving into Sidley House, we have limited the community-based activities to Christmas time only, as a special treat. Sidley House provides a much safer environment and provides children with free play. Children have fed back to us that they feel they have made better friendships with others at Sidley House than they would have done during a bowling session for example.

Our Support Groups offer children and families the opportunities to meet with one another and work through their bereavement journey. Grieving children often feel alone because they may not know anyone their own age who has experienced the death of a loved one. Friendships made within the group help to validate each other's feelings and lessens their sense of isolation. We have watched many friendships grow in the time we have been running these groups and many families now meet up outside of group sessions.

With a huge influx of referrals, we must ensure the bereavement team can manage the demand of the service. The team have regular meetings to discuss individual families and are in the process of developing a transition plan for those children who seem ready to exit from Once Upon a Smile. We are aware that we have been a support network for some families for a long time so we will ensure the plan includes a smooth and safe transition before putting it in place.

We learn from our families and embrace any changes for the benefit of those bereaved. As we continue to listen and learn from them. We know there is still so much we can achieve, and we are aware that programmes will change direction as we continue to deliver our vision.

Assessment Process

For every child that attends, a minimum 2-point assessment takes place. The first is with a parent/guardian to obtain a full understanding of the circumstances surrounding the death, what the child understands and what the parent feels the child's needs are.

The second assessment takes place with the bereaved child to obtain a full understanding of what they know of death and dying and what they understand about the death of their loved one. This is often very different to what the parent/guardian thought they understood.

Once Upon a Smile Limited

Trustees' Report

Staff

We have mentioned above of our intention to increase the number of staff within our bereavement team. At present the bereavement team consists of a Children's bereavement Development Manager and 2 Support Workers.

- Development Manager - develops and manages all areas of the bereavement programmes and support staff. We have seen the role change significantly as workload increases and the organisation develops.
- Support staff - work directly with children in all areas of the programmes we offer. Our support staff have a variety of skills to support bereaved children and we will continue to support with any personal development courses. Personal development will be driven by our staff pursuing a passion that inspires them within the workplace.

Family work

We have been facilitating more family support sessions since the moved to Sidley House.

Having available waiting space for parents provides opportunities for children to engage in sessions. Often children like to check in with their parents throughout the session and in turn this helps to facilitate open conversations about death and dying. Family work is having proven outcomes in developing positive relationships and wellbeing with our families.

Telephone Support and Guidance

Telephone support and guidance is available at any point during office hours Monday - Friday and on special request we also provide this support weekends and evenings.

Telephone support and guidance can be for several reasons including but not restricted to;

- ✓ Bereaved parents being asked questions by their children they find difficult to answer
- ✓ Bereaved parents fearing questions they will find difficult to answer
- ✓ Guidance on how to tell their loved one(s) about death and dying
- ✓ Signposting to appropriate services
- ✓ Guidance pre-funeral
- ✓ Guidance for coping tools and self-care
- ✓ Guidance to other organisations and professionals

There are no time limits with the length a telephone call for support or guidance can take and this often takes up a lot of staff time, however we feel this is often of extreme benefit to those that do call.

One on One Support

One on one with children enabling them to express their thoughts and feelings in a safe place. Children have a greater understanding of death and dying and have been able to use fun based creative arts and crafts to share their experience.

Family work has also taken place to open communication between child and surviving parent.

Once Upon a Smile Limited

Trustees' Report

Family and Group Events

Our groups and family events allow children to express their emotions and learn about the feelings they have.

The group sessions allow the children to build friendships with other children who have been through a similar experience and allows the children to discover that they are not alone in being bereaved of a parent or sibling.

A lot of time, effort and care is taken with referrals that do not meet our criteria. Often taking up a lot of the bereavement teams time. We treat each referral with the same sympathy and respect regardless if they fit our criteria or not. From an initial assessment the family could request to seek advice only, which is not measured in this report.

Stay and Play Sessions

The Stay and Play sessions use a gentle approach through play to assess each child and their level of understanding. The sessions are child lead and provide a safe place for children to remember their loved one. Children plant flowers, play games and more importantly build trust with staff and volunteers. Parents have shared that post session children have come away feeling happy and willing to talk more openly about their loved one. Children are slowly introduced to other children and eventually transition into focus groups dependant on their individual needs.

Snuggles and Smiles Sessions

We are aware that younger children sometimes miss out on receiving bereavement support because of their age and level of understanding. Parents often report feelings of isolation when they have a young child.

It is magical to see the smiles of the children as they make a beautiful huggable, lovable bear. Children place poems, pictures and keepsakes that belonged to their loved one inside the bears, they all share who they'd come to remember and following a beautiful heart ceremony, the families enjoyed a picnic and play.

Due to the success of these sessions, we have now imbedded this support type directly into Once Upon a Smile. Since the move to Sidley House we have created a beautiful snuggles and smiles room to provide a positive and fun experience when making the bears.

Snuggles & Smiles Session for Spotland Primary School.

We provided a tailored Snuggle and Smiles session for a primary school due to the death of a pupil and friend to many young people and teachers.

Once Upon a Smile Limited

Trustees' Report

Direct Work Sessions

This can be in the form of emotional support as above, delivered via our support workers or befriending sessions where we take the children out on fun-based activities to help build their self-esteem. This also covers direct work sessions that have taken place in the school environment.

Monthly Bereavement Group - Primary Age

Each session starts with circle time discussions which include sharing who they came to remember. Children are given the opportunity to use arts and crafts to honour their loved one and free time to play and build on friendships.

Children enjoy remembering and talking about loved ones based on love and memories.

Monthly Bereavement Group - Teens

We listen to the young people's wishes and provide them with a programme of fun-based community activities.

All activities help to build confidence and close bonds between the children so that on the evenings dedicated to remembering their loved ones and where we do not take part in the above activities, they feel comfortable to share their grief with others who may understand. This group is a fantastic support network for many of our young people who are struggling with secondary losses because of their primary loss. Many families have suffered loss of income and therefore we feel it's important that we continue to offer social activities throughout the year.

These sessions take place at Sidley House and provides them with greater opportunities to build friendships.

Once Upon a Smile Limited

Trustees' Report

Monthly Wigan Group

We identified the need for bereavement support in the Wigan area and in November 2016 we piloted a small bereavement group in Golborne. The group enabled children to come together to share their thoughts and feelings and to explore and share experiences of grief.

Following the successful group, we launched a new children's monthly bereavement support group in Pipsqueaks Play Café in Wigan, the venue is owned by a bereaved family supported by Once Upon a Smile.

The group provides a safe place where children can come to remember loved ones. Without a presence in the Wigan area it has been difficult to recruit any new children and the group isn't growing in size, thus some existing families are ready to transition out. We have contacted schools and organisations in the area to again introduce ourselves. We are aware that other bereavement organisations are providing 1:1 support in schools. We made the decision this year to end this group in the Wigan area.

Monthly Support Groups (Middleton)

We have strengthened our relationship with the venue staff and the group is proving a huge success in terms of referrals and supporting grieving children. Since moving into Sidley House, we have transitioned children and volunteers from Trafford bereavement group to Middleton to provide a closer journey to where they reside.

Residential Respite Break - Teens

Unfortunately, due to the COVID-19 pandemic, this year's residential for older children did not take place.

14 x Parents & children Attended a Family Residential Break

Our all-inclusive residential weekend offered bereaved children bags of fun activities, new friends and freedom to express themselves in a fun, safe and supportive environment with other bereaved children. Having spent a long time offering long term support to our families, we have identified the needs of parents as well as children during these breaks. We have adapted the residential breaks during this period and select which families we feel will best benefit from each residential we offer.

Children had so much fun from feeding the animals to getting full of bubbles on the slip and slide. The residential was a wonderful experience for all.

Once Upon a Smile Limited

Trustees' Report

Financial Support

We touched in last year's report about the need to reduce the financial support with the acquisition of Sidley House. As the charity is evolving, it's clear the impact our bereavement support services have on young people and families. As we adapt to the needs of our families, we have identified that increasing the available emotional support, is beginning to outweigh the need of financial support. This is also becoming reflective in the referrals we are seeing.

Providing financial support to bereaved families was initially the most requested type of support when Once Upon a Smile was founded. Over the years and certainly since the acquisition of Sidley House, the preferred source of requested support is for bereavement support for children.

As a charity we understand the importance of providing this tailored support and the positive affect it can have on children who's loved one has died.

Pre-Covid19, each bereavement support worker can complete a maximum of 3 sessions per working day, 15 sessions per week, 60 sessions per month. It is for this reason that as a charity we have methodically began to withdraw from offering financial support, in favour of the employment of more bereavement support workers. This is something, following the COVID-19 pandemic ceasing, we will be actively doing.

We have however continued throughout the pandemic to support families we know are struggling financially by providing food parcels.

Christmas Gift Appeal

We continued our annual Christmas Appeal for our families, ensuring bereaved children do not go without at Christmas. Although slightly differently this year.

We had to consider very carefully the importance and safety of staff and families when delivering donated gifts. It's for that reason we made the decision to go virtual and offered all families e-gift cards. This decision was made to rid the potential contamination aspects of handovers and to ensure we followed government advise as best we could.

Our supporters choose which child(ren) they would like to sponsor via our website, donated on their behalf and Once Upon a Smile, purchased the e-gift cards for the relevant family.

Although this made this year's appeal very impersonal, it ensured no bereaved child went without this Christmas.

Once Upon a Smile Limited

Trustees' Report

Final Thoughts

This year has been difficult for many businesses not only the charitable sector but add into this smaller self-funded charities, such as ours.

With 2018/2019 being one of the most important years in Once Upon a Smiles existence to 2019/2020, a year where the COVID-19 world pandemic caused uncertainty and panic across the nation.

Despite this being a major pandemic, we didn't slow down in terms of the services we offer. In fact, we adapted the support we provided to the needs of our families. We had not planned for the closure of Sidley House and never saw this becoming a requirement and this took Once Upon a Smile by surprise, when it became apparent, we would have too. We quickly adapted to ensure that we kept in regular contact with the families we were supporting and ensured we met their needs as and when they needed us.

As mentioned within the report, the COVID-19 pandemic hit the charity in many ways. We saw the number of referrals we were receiving slow, this was predominantly down to schools, one of our biggest referral makers, being shut.

Many of our annually planned activities had to be cancelled, such as children and family residentials.

Our event diary for fundraising initiatives has to be cancelled and/or postponed. And although this has resulted in a loss of income, we are grateful for the Furlough scheme.

With all the above, we have made sure we have been methodical in how we have run, our expenditure and the support types we have provided.

Our financial position maintains a healthy one. We recognise our children need us in the long term, and we have plenty of cash in reserve for the future which safeguards us as a charity, but more importantly for the children that rely on us, ensures that we are here for their long term needs.

I would like to thank our Chief Executive, Daniel Jillings, and the dedicated and hardworking team that work alongside him, Kelly, Nicola, Sandra, Lorna and Angela, as well as the huge number of volunteers that work on behalf of the charity.

Finally, I would like to thank every single member of the public that work constantly on behalf of Once Upon A Smile, putting on events, raising funds and ultimately contributing the success story that the charity has become.

Financial review

Policy on reserves

The Charity maintains a level of reserves to ensure it covers 12 months running costs.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



.....
Mr P K Chitham-Karcz
Trustee

Once Upon a Smile Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Once Upon a Smile Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:


.....
Mr P K Cheetham-Karcz
Trustee

Once Upon a Smile Limited

Independent Examiner's Report to the trustees of Once Upon a Smile Limited

I report on the accounts of the charity for the year ended 31 August 2020 which are set out on pages 20 to 34 .

Respective responsibilities of 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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of FCA.

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 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 seeking 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

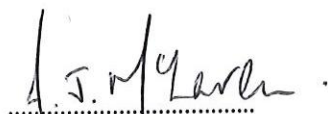
In connection with my examination, no matter has come to my attention:

(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 section 396 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.



A J McLaren
FCA

St Georges House
215-219 Chester Road
Manchester
M15 4JE

Date: 30/06/21

Once Upon a Smile Limited

**Statement of Financial Activities for the Year Ended 31 August 2020
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies	3	223,898	77,154	301,052	300,557
Other trading activities	4	<u>41,353</u>	-	<u>41,353</u>	<u>76,845</u>
Total Income		<u>265,251</u>	<u>77,154</u>	<u>342,405</u>	<u>377,402</u>
Expenditure on:					
Raising funds	5	(59,773)	(33,704)	(93,477)	(60,251)
Charitable activities	6	<u>(146,592)</u>	-	<u>(146,592)</u>	<u>(205,035)</u>
Total Expenditure		<u>(206,365)</u>	<u>(33,704)</u>	<u>(240,069)</u>	<u>(265,286)</u>
Net income		<u>58,886</u>	<u>43,450</u>	<u>102,336</u>	<u>112,116</u>
Net movement in funds		58,886	43,450	102,336	112,116
Reconciliation of funds					
Total funds brought forward		<u>423,998</u>	-	<u>423,998</u>	<u>311,882</u>
Total funds carried forward	17	<u><u>482,884</u></u>	<u><u>43,450</u></u>	<u><u>526,334</u></u>	<u><u>423,998</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2019 is shown in note 17.

Once Upon a Smile Limited
(Registration number: 09836201)
Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Intangible assets	12	2,937	5,037
Tangible assets	13	<u>527,150</u>	<u>519,706</u>
		<u>530,087</u>	<u>524,743</u>
Current assets			
Debtors	14	770	8,400
Cash at bank and in hand		<u>218,530</u>	<u>100,346</u>
		219,300	108,746
Creditors: Amounts falling due within one year	15	<u>(53,734)</u>	<u>(36,648)</u>
Net current assets		<u>165,566</u>	<u>72,098</u>
Total assets less current liabilities		695,653	596,841
Creditors: Amounts falling due after more than one year	16	<u>(169,319)</u>	<u>(172,843)</u>
Net assets		<u>526,334</u>	<u>423,998</u>
Funds of the charity:			
Restricted funds		43,450	-
Unrestricted income funds			
Unrestricted funds		<u>482,884</u>	<u>423,998</u>
Total funds	17	<u>526,334</u>	<u>423,998</u>

For the financial year ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Once Upon a Smile Limited
(Registration number: 09836201)
Balance Sheet as at 31 August 2020

The financial statements on pages 20 to 34 were approved by the trustees, and authorised for issue on and signed on their behalf by:


.....
Mr P K Cheetham-Karcz
Trustee

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Once Upon a Smile Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Website	25% straight line

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Donations and legacies;				
Corporate donations	94,793	43,450	138,243	79,980
Donations from individuals	119,632	-	119,632	191,849
Legacies	1,030	-	1,030	2,932
Gift aid reclaimed	4,123	-	4,123	11,476
Grants, including capital grants;				
Government grants	-	33,704	33,704	-
Grants from other charities	-	-	-	10,000
Donated services and facilities	4,320	-	4,320	4,320
	<u>223,898</u>	<u>77,154</u>	<u>301,052</u>	<u>300,557</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

4 Income from other trading activities

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Events income;			
Other events income	41,353	41,353	76,845
	<u>41,353</u>	<u>41,353</u>	<u>76,845</u>

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	General £	£	£	£
Depreciation	4,209	-	4,209	2,492
Other direct costs	4,980	-	4,980	9,702
Allocated support costs	155	33,704	33,859	-
	<u>9,344</u>	<u>33,704</u>	<u>43,048</u>	<u>12,194</u>

b) Costs of trading activities

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Events and conferences	15,429	15,429	11,851
	<u>15,429</u>	<u>15,429</u>	<u>11,851</u>

6 Expenditure on charitable activities

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

		Unrestricted funds	Total 2020 £	Total 2019 £
	Note	General £		
Bereavement support services		55,735	55,735	75,328
Staff costs		86,754	86,754	112,782
Governance costs	7	4,103	4,103	16,925
		146,592	146,592	205,035

7 Analysis of governance and support costs

Governance costs

		Unrestricted funds	Total 2020 £	Total 2019 £
		General £		
Independent examiner fees				
Examination of the financial statements		1,400	1,400	2,100
Legal fees		2,703	2,703	14,825
		4,103	4,103	16,925

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	115,076	141,140
Social security costs	3,921	5,917
Pension costs	2,757	1,931
	121,754	148,988

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

	2020	2019
	No	No
Management & administration	<u>5</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £35,000 (2019 - £36,205).

The chief executive officer, as the highest paid member of staff, received benefits totalling £35,000 (2019 - £36,205).

10 Independent examiner's remuneration

	2020	2019
	£	£
Examination of the financial statements	<u>1,400</u>	<u>2,100</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

12 Intangible fixed assets

	Other intangible asset £	Total £
Cost		
At 1 September 2019	<u>12,000</u>	<u>12,000</u>
At 31 August 2020	<u>12,000</u>	<u>12,000</u>
Amortisation		
At 1 September 2019	6,963	6,963
Charge for the year	<u>2,100</u>	<u>2,100</u>
At 31 August 2020	<u>9,063</u>	<u>9,063</u>
Net book value		
At 31 August 2020	<u>2,937</u>	<u>2,937</u>
At 31 August 2019	<u>5,037</u>	<u>5,037</u>

Development costs

Development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2019	-	16,012	16,012
Additions	<u>511,545</u>	<u>11,652</u>	<u>523,197</u>
At 31 August 2020	<u>511,545</u>	<u>27,664</u>	<u>539,209</u>
Depreciation			
At 1 September 2019	-	7,851	7,851
Charge for the year	<u>-</u>	<u>4,208</u>	<u>4,208</u>
At 31 August 2020	<u>-</u>	<u>12,059</u>	<u>12,059</u>
Net book value			
At 31 August 2020	<u>511,545</u>	<u>15,605</u>	<u>527,150</u>
At 31 August 2019	<u>-</u>	<u>8,161</u>	<u>8,161</u>

Included within the net book value of land and buildings above is £Nil (2019 - £Nil) in respect of freehold land and buildings and £511,545 (2019 - £511,545) in respect of leaseholds.

14 Debtors

	2020 £	2019 £
Prepayments	<u>770</u>	<u>8,400</u>

15 Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loans	9,596	18,273
Trade creditors	2,730	2,380
Other taxation and social security	1,185	1,971
Other creditors	1	414
Accruals	1,182	550
Deferred income	<u>39,040</u>	<u>13,060</u>
	<u>53,734</u>	<u>36,648</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2020	2019
	£	£
Bank loan	<u>9,596</u>	<u>18,273</u>

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & it's associated assets.

Bank borrowings

Royal Bank of Scotland loan is denominated in with a nominal interest rate of 3.7%, and the final instalment is due on 13 December 2034. The carrying amount at year end is £Nil (2019 - £191,116).

The secured bank loan is secured on 6 Brindley Road, City Park, Old Trafford, Manchester and its associated assests.

16 Creditors: amounts falling due after one year

	2020	2019
	£	£
Bank loans	<u>169,319</u>	<u>172,843</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2020	2019
	£	£
Bank loan	<u>169,319</u>	<u>172,843</u>

Secured on 6 Brindley Road, City Park, Old Trafford, Manchester & it's associated assets.

Included in the creditors are the following amounts due after more than five years:

	2020	2019
	£	£
After more than five years by instalments	<u>136,461</u>	<u>99,750</u>

Bank loans and overdrafts after five years

The Royal Bank of Scotland loan repayments are £1,522.77 per month until December 2033. The interest rate is 3.7% p.a. over base rate.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

17 Funds

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
General	423,998	265,251	(206,365)	482,884
Restricted funds	<u>-</u>	<u>77,154</u>	<u>(33,704)</u>	<u>43,450</u>
Total funds	<u>423,998</u>	<u>342,405</u>	<u>(240,069)</u>	<u>526,334</u>
	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Balance at 31 August 2019 £
Unrestricted funds				
General	<u>311,882</u>	<u>377,402</u>	<u>(265,286)</u>	<u>423,998</u>

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	Designated £	£	£
Intangible fixed assets	2,937	-	2,937
Tangible fixed assets	527,150	-	527,150
Current assets	142,146	77,154	219,300
Current liabilities	(56,029)	-	(56,029)
Creditors over 1 year	<u>(169,319)</u>	<u>-</u>	<u>(169,319)</u>
Total net assets	<u>446,885</u>	<u>77,154</u>	<u>524,039</u>

19 Analysis of net funds

	At 1 September 2019 £	Cash flow £	At 31 August 2020 £
Cash at bank and in hand	100,346	118,184	218,530
Net debt	<u>100,346</u>	<u>118,184</u>	<u>218,530</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

20 Related party transactions

During the year the charity made the following related party transactions:

Sedulo Limited

(During the year the charity received a donation from Sedulo Limited where P S Cheetham-Karcz is a shareholder.)

This was granted by the provision of accountancy services to the charity to the value of £4,600 (2019: £4,320).
At the balance sheet date the amount due to/from Sedulo Limited was £Nil (2019 - £Nil).