

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 advice 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



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Trustees' Report

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 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.

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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.

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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.

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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.

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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.

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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.

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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 Chieatham-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	41,353	-	41,353	76,845
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	(146,592)	-	(146,592)	(205,035)
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>-</u>	<u>423,998</u>	<u>311,882</u>
Total funds carried forward	17	<u>482,884</u>	<u>43,450</u>	<u>526,334</u>	<u>423,998</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			
	General £	Restricted funds £	Total 2020 £	Total 2019 £
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

	Note	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
		<u>146,592</u>	<u>146,592</u>	<u>205,035</u>

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	<u>2,703</u>	<u>2,703</u>	<u>14,825</u>
	<u>4,103</u>	<u>4,103</u>	<u>16,925</u>

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	<u>2,757</u>	<u>1,931</u>
	<u>121,754</u>	<u>148,988</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:

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2020

	2020 No	2019 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	12,000	12,000
At 31 August 2020	12,000	12,000
Amortisation		
At 1 September 2019	6,963	6,963
Charge for the year	2,100	2,100
At 31 August 2020	9,063	9,063
Net book value		
At 31 August 2020	2,937	2,937
At 31 August 2019	5,037	5,037

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	511,545	11,652	523,197
At 31 August 2020	511,545	27,664	539,209
Depreciation			
At 1 September 2019	-	7,851	7,851
Charge for the year	-	4,208	4,208
At 31 August 2020	-	12,059	12,059
Net book value			
At 31 August 2020	511,545	15,605	527,150
At 31 August 2019	-	8,161	8,161

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	770	8,400

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	39,040	13,060
	53,734	36,648

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	-	77,154	(33,704)	43,450
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).