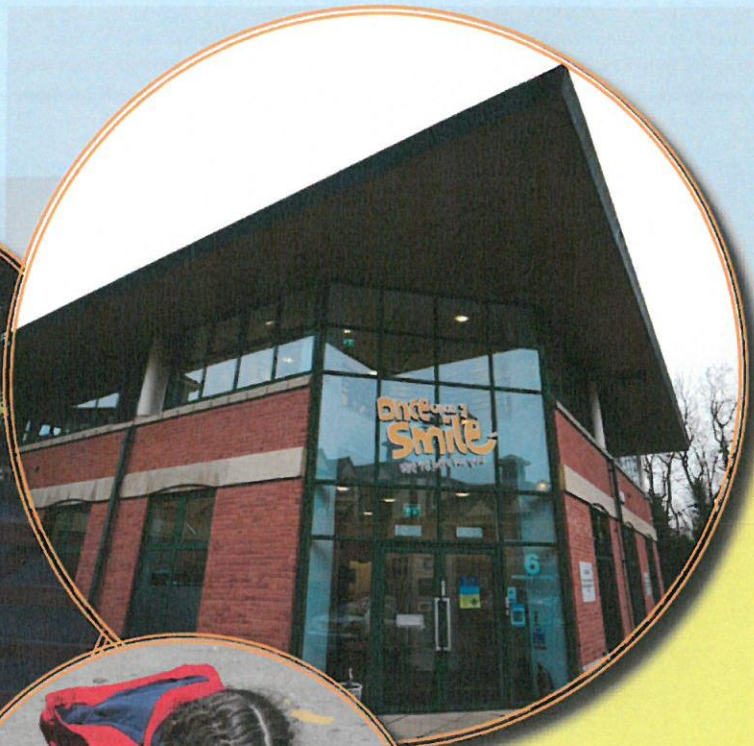
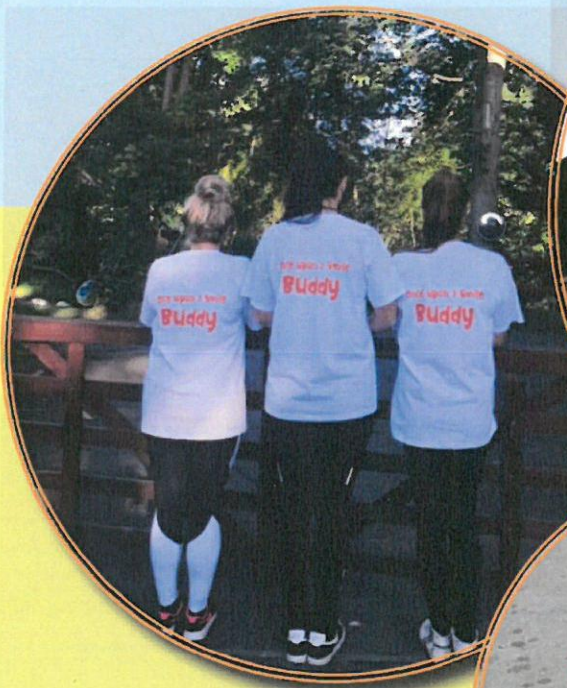




ANNUAL REPORT 2020 - 21



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.

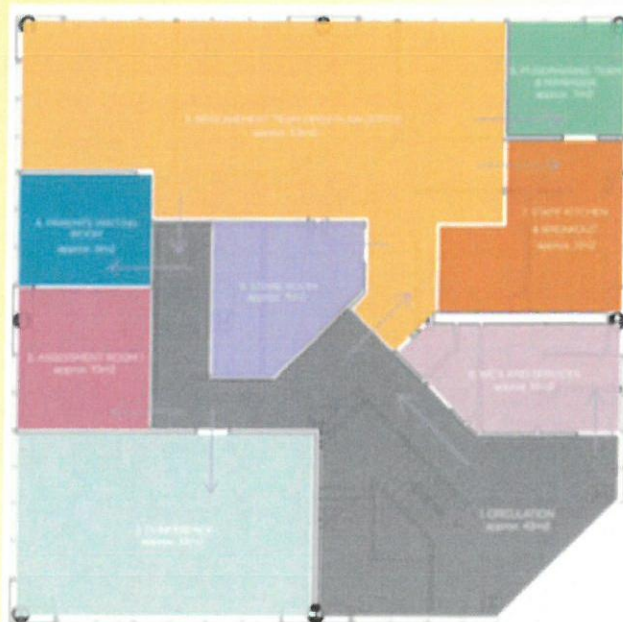
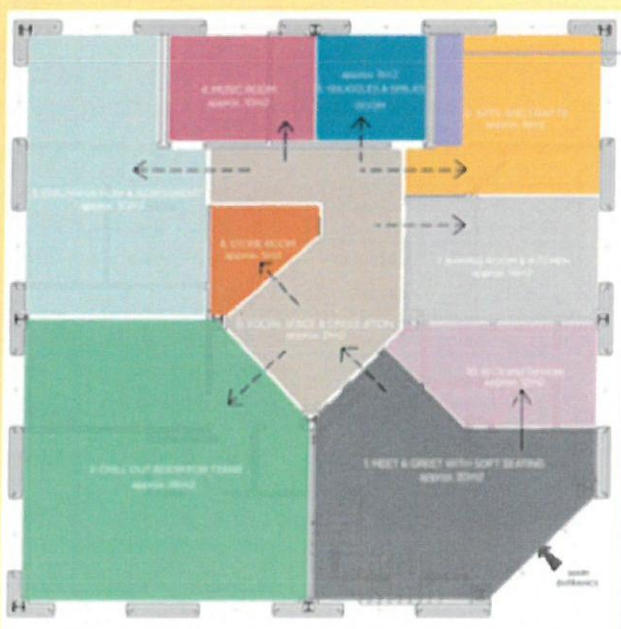


SIDLEY HOUSE

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.



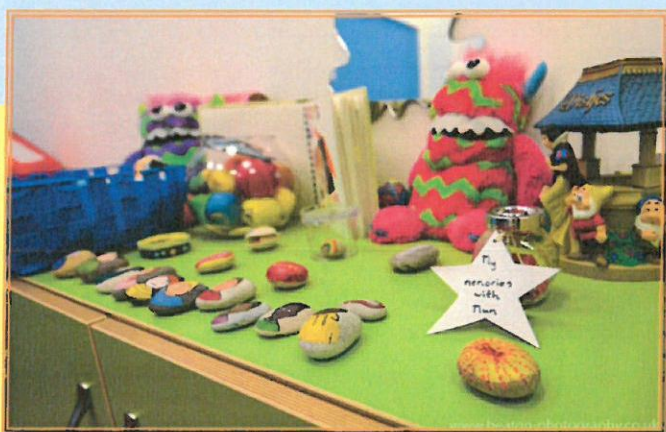
How do we help?

- 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.

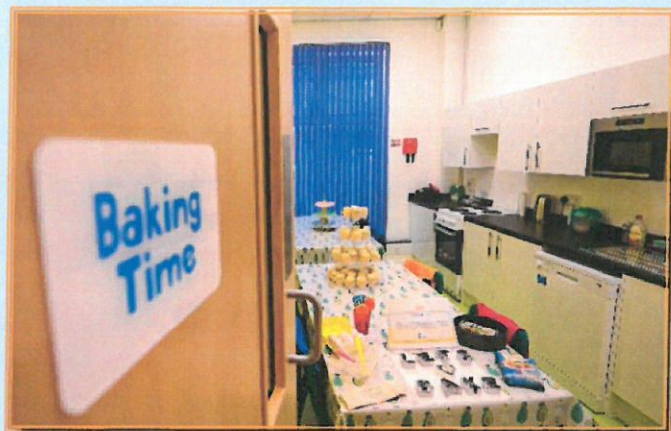
RELAX & RECHARGE

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.

**973
INDIVIDUAL
SESSIONS
COMPLETED**

**192 NEW
REFERRALS FOR
BEREAVED
FAMILIES
RECEIVED**

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.

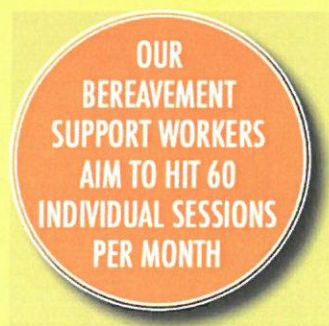
FINANCIAL SUPPORT

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.



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 advice 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.



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.

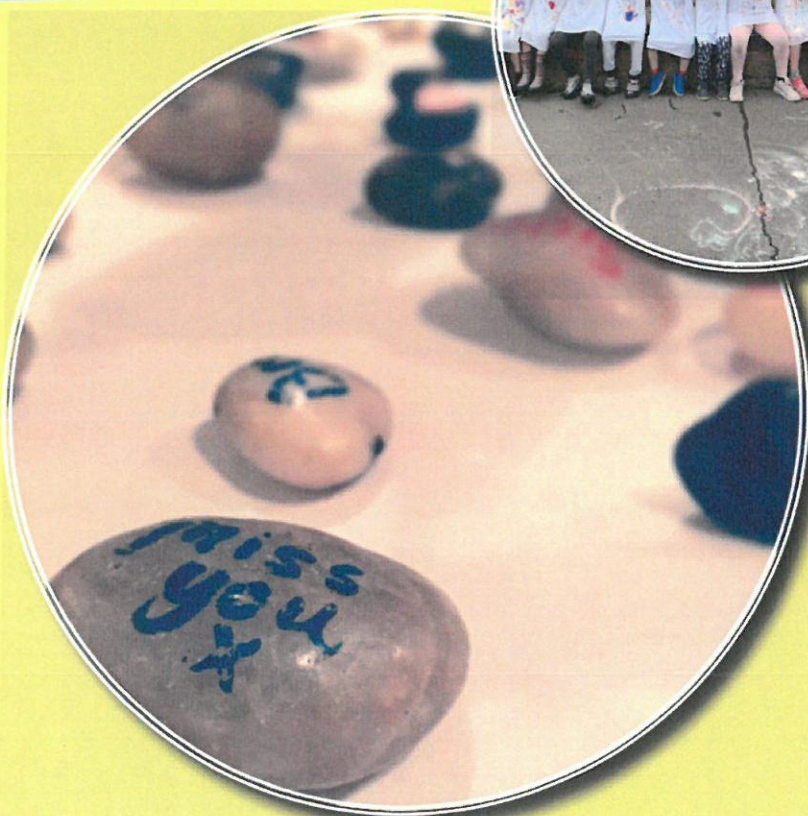
Revenue of £225k for 2021, was almost 50% down on pre COVID income levels without the ability for us, and our volunteer network, to perform the event activity we would ordinary see generate us funds. That said, the restriction on our provision of

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

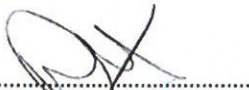
The trustees (who are also the directors of Once Upon a Smile Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and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

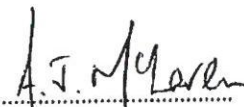
In connection with my examination, no matter has come to my attention:

(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	<u>(102,899)</u>	<u>(76,939)</u>	<u>(179,838)</u>	<u>(180,296)</u>
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		<u>12,350</u>	<u>(12,350)</u>	-	-
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
	<u>4,282</u>	<u>4,282</u>	<u>41,353</u>

5 Other income

	Unrestricted funds	Total 2021
	General £	£
Gains on sale of tangible fixed assets for charity's own use	790	790
	<u>790</u>	<u>790</u>

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
	<u>8,529</u>	<u>8,529</u>	<u>9,344</u>

b) Costs of trading activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Events and conferences	3,367	3,367	15,429
	<u>3,367</u>	<u>3,367</u>	<u>15,429</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2021

7 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2021	Total 2020
	Note	General £	£	£	£
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 £	£	£
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	12,000	12,000
At 31 August 2021	12,000	12,000
Amortisation		
At 1 September 2020	9,063	9,063
Charge for the year	2,100	2,100
At 31 August 2021	11,163	11,163
Net book value		
At 31 August 2021	837	837
At 31 August 2020	2,937	2,937

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	<u>1,218</u>	<u>-</u>
	<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	<u>10,724</u>	<u>9,596</u>
	<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).