

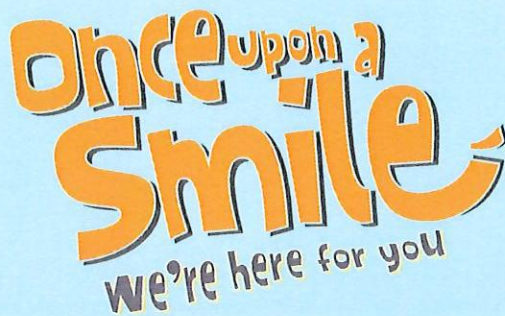


ANNUAL REPORT

1 September 2021 - 31 August 2022



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



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Reference and Administrative Details

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

Trustees

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

Senior Management Team

Mr D Jillings, Chief Executive Officer

Principal Office

Sidley House
6 Brindley Road
Manchester
M16 9HQ

Registered Office

Sedulo Accountants Limited
62-66 Deansgate
Manchester
M3 2EN

The charity is incorporated in England and Wales.

Company Registration Number

09836201

Charity Registration Number

1170975

Independent Examiner

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

ABOUT US

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

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

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

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

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

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

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

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

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

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

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

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

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

We continue to provide the following support types:

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

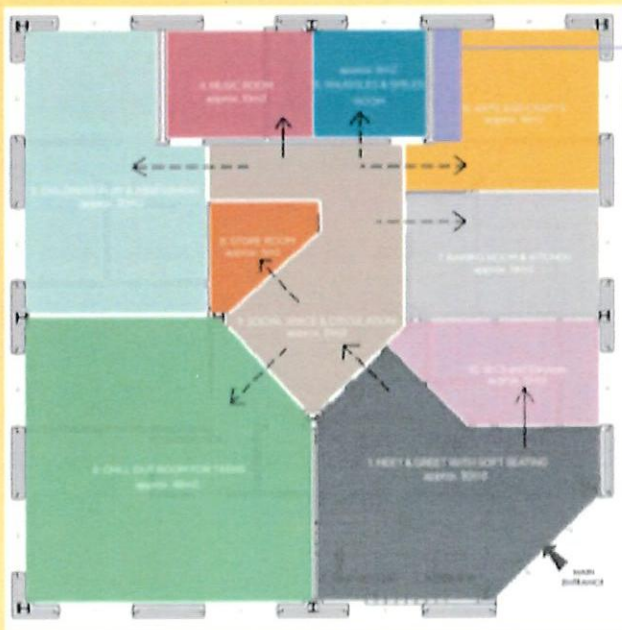
We are still finding that families are often left to grieve alone with little or no support available and this can often have a devastating impact on family life and children. Children who have experienced the death of a parent or sibling are more than 60% more likely than their non-bereaved peers to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

SIDLEY HOUSE

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

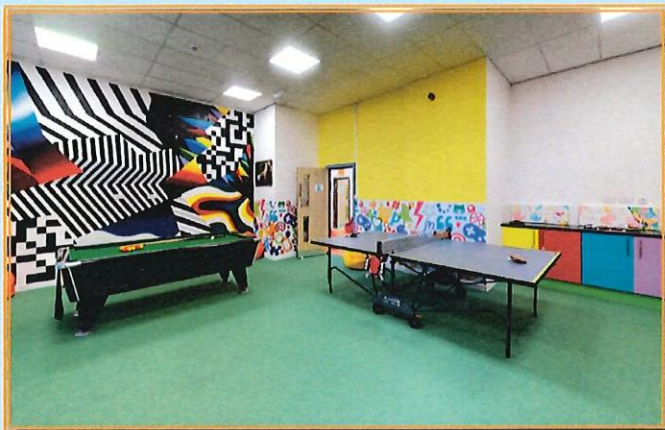


GROUND FLOOR & FIRST FLOOR PLANS



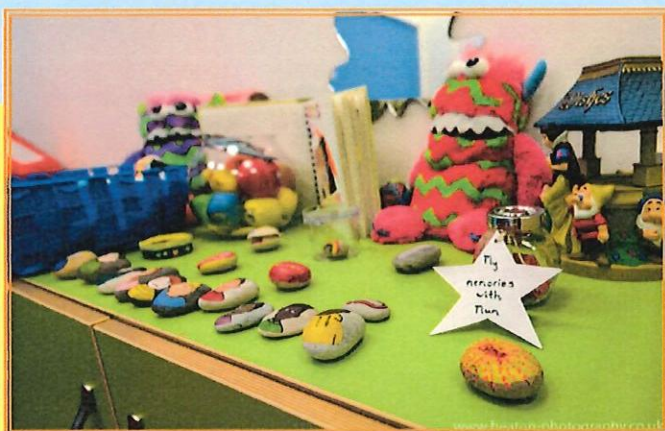
SOCIAL SPACE & RECEPTION

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



CHILL OUT ROOM

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



CHILDREN'S PLAY & ASSESSMENT ROOM

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

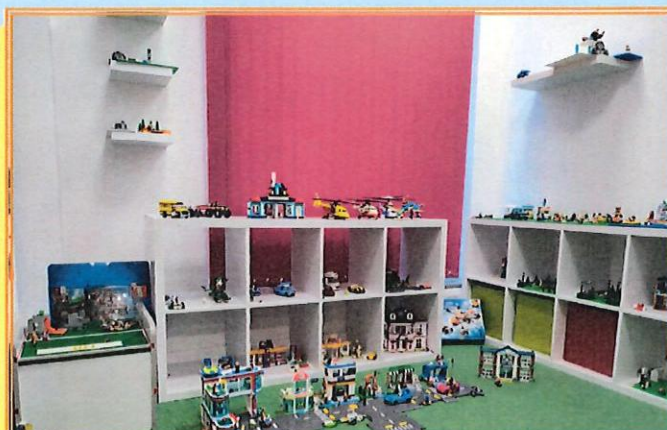
How do we help?

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



MUSIC ROOM

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



LEGO ROOM

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

SHARE & CARE ROOM

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

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

RELAX & RECHARGE

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



ARTS & CRAFTS ROOM

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



BAKING ROOM

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



CINEMA ROOM

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



CHILDREN'S BEREAVEMENT SUPPORT

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

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

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

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

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

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

ASSESSMENT PROCESS

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

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

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

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

FAMILY WORK

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

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

ONE TO ONE SUPPORT

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

TELEPHONE SUPPORT AND GUIDANCE

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

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

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

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

FAMILY EVENTS

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

A wonderful day

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

A time to share

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

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

Even in moments

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

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

Bereavement Support Worker

STAY AND PLAY SESSIONS

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

SNUGGLES & SMILES SESSIONS

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

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

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

DIRECT WORK SESSIONS

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

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

Groups sessions held to date:

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

PARENT GROUPS

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

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

RESIDENTIAL RESPITE BREAKS

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

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

VOLUNTEERS

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

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

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

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

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



YEAR OVERVIEW

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

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

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

During this reporting year we received

294
REFERRALS FOR
BEREAVED FAMILIES
AN INCREASE
OF 47.7%

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

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

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

1.14 bereaved children are referred to Once Upon a Smile EVERY DAY

3.6 individual sessions take place EVERY DAY

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

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



STAFF

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

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

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

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

All Bereavement Support Workers continue to be trauma aware.

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

FUNDRAISING

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL SUPPORT

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

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

SUMMER HOLIDAY SUPPORT SCHEME

This project was created to try and lift some of the financial burdens from our families during the school summer holidays. We reached out to all the families we were currently supporting and had supported since 2020/21 and offered them support by way of school uniform, grocery support and/or a respite break. Each of these options is explained in further details below.

SCHOOL UNIFORMS

We understand the additional stresses and worry that comes with the continued purchase of school uniforms, especially with so many schools now making personalised uniforms compulsory. By supporting with the purchase of such uniforms, this removed secondary factor stresses from our families should they have opted for support in this way.

GROCERY SUPPORT

We understand the need for additional groceries throughout the summer holidays. More time at home and with school lunches no longer an option, we wanted to ensure this secondary factor stress was removed as much as possible. For our families that opted for this, we provided them with an Asda gift card.

RESPITE BREAK

The benefits of spending quality time together are invaluable to our families. Some of the families we support didn't have the requirement for school uniform but understand the benefit of time away. We allowed our families to decide the type of respite, whether this was a game of bowling, a day out or a few days away.

The feedback from families that took part in this scheme has been brilliant and we list some examples below.

'Noah, had the most incredible time, he smiled from Saturday morning to going to bed tonight'.

'Thank you so much! Caitlin is definitely going to be warm and cosy in her new coat this winter'.

'Thank you so much this will be an amazing treat for the girls and myself to enjoy next weekend. We really appreciate it'.

**'This is amazing and so kind! Thank you so much!
Means a lot to us. Thanks so much'.**

'We just wanted to thank yourself and the once upon a smile charity so much for our wonderful summer day out in stockeld park... we had the best time we were there about 9 hours and the sun shined all day'.

CHRISTMAS GIFT APPEAL

Following on from our last annual report, our annual Christmas Appeal for our families, ensuring bereaved children do not go without at Christmas, was conducted in the same way.

Although there were easing of specific restrictions relating to COVID-19, 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 continue our virtual appeal and offered our families e-gift cards and vouchers.

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 and vouchers for the relevant family.

Although this made this year's appeal very impersonal, it ensured no bereaved child went without this Christmas.





Trustees' Report

Reserves Policy

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

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

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

Mr P K Cheetham-Karcz
Trustee

Once Upon a Smile Limited

Statement of Trustees' Responsibilities

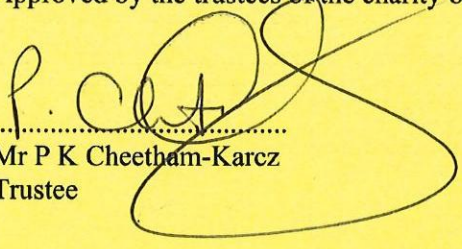
The trustees (who are also the directors of Once Upon a Smile Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and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

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

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

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

Approved by the trustees of the charity on 19/5/23 and signed on its behalf by:


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

Once Upon a Smile Limited

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

I report on the accounts of the charity for the year ended 31 August 2022 which are set out on pages 15 to 31 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of .

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

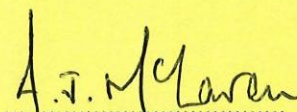
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


A J McLaren FCA

One Express
1 George Leigh Street
Manchester
M4 5DL

19 May 2023

Once Upon a Smile Limited

Statement of Financial Activities for the Year Ended 31 August 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	153,904	5,501	159,405	266,826
Other trading activities	4	169,918	-	169,918	4,282
Other income	5	1,749	-	1,749	790
Total Income		325,571	5,501	331,072	271,898
Expenditure on:					
Raising funds	6	(122,017)	-	(122,017)	(46,896)
Charitable activities	7	(147,989)	(50,918)	(198,907)	(179,838)
Total Expenditure		(270,006)	(50,918)	(320,924)	(226,734)
Net income/(expenditure)		55,565	(45,417)	10,148	45,164
Net movement in funds		55,565	(45,417)	10,148	45,164
Reconciliation of funds					
Total funds brought forward		526,081	45,417	571,498	526,334
Total funds carried forward	18	581,646	-	581,646	571,498

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

The funds breakdown for 2022 is shown in note 18.

Once Upon a Smile Limited
(Registration number: 09836201)
Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	13	1,425	837
Tangible assets	14	<u>527,424</u>	<u>525,616</u>
		<u>528,849</u>	<u>526,453</u>
Current assets			
Debtors	15	1,192	2,008
Cash at bank and in hand		<u>219,093</u>	<u>261,979</u>
		220,285	263,987
Creditors: Amounts falling due within one year	16	<u>(18,877)</u>	<u>(56,510)</u>
Net current assets		<u>201,408</u>	<u>207,477</u>
Total assets less current liabilities		730,257	733,930
Creditors: Amounts falling due after more than one year	17	<u>(148,611)</u>	<u>(162,432)</u>
Net assets		<u><u>581,646</u></u>	<u><u>571,498</u></u>
Funds of the charity:			
Restricted funds		-	45,417
Unrestricted income funds			
Unrestricted funds		<u>581,646</u>	<u>526,081</u>
Total funds	18	<u><u>581,646</u></u>	<u><u>571,498</u></u>

Once Upon a Smile Limited
(Registration number: 09836201)
Balance Sheet as at 31 August 2022

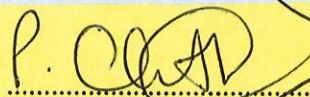
For the financial year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 15 to 31 were approved by the trustees, and authorised for issue on 19/5/23 and signed on their behalf by:



Mr P K Cheetham-Karcz
Trustee

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

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

Going concern

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

Income and endowments

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

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Donations and legacies

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

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

Grants receivable

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

Deferred income

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

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

Donated services and facilities

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

Expenditure

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

Raising funds

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

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Charitable activities

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

Support costs

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

Governance costs

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

Government grants

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

Taxation

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

Intangible assets

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

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Amortisation

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

Asset class	Amortisation method and rate
Website	25% straight line

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Depreciation and amortisation

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

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

Cash and cash equivalents

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

Trade creditors

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

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

Fund structure

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

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

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

Financial instruments

Classification

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

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

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Recognition and measurement

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

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

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

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

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2022	2021
		£	£	£
Donations and legacies;				
Corporate donations	60,246	2,750	62,996	119,555
Donations from individuals	82,882	-	82,882	97,062
Legacies	1,963	-	1,963	50
Grants, including capital grants;				
Government grants	-	2,751	2,751	45,839
Grants from other charities	4,493	-	4,493	-
Donated services and facilities	4,320	-	4,320	4,320
	<u>153,904</u>	<u>5,501</u>	<u>159,405</u>	<u>266,826</u>

4 Income from other trading activities

	Unrestricted funds			
	General	Total	Total	
	£	2022	2021	
		£	£	
Events income;				
Other events income	169,918	169,918	4,282	
	<u>169,918</u>	<u>169,918</u>	<u>4,282</u>	

5 Other income

	Unrestricted funds			
	General	Total	Total	
	£	2022	2021	
		£	£	
Other income	1,749	1,749	-	
Gains on sale of tangible fixed assets for charity's own use	-	-	790	
	<u>1,749</u>	<u>1,749</u>	<u>790</u>	

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Depreciation	7,125	7,125	5,270
Other direct costs	-	-	3,259
	<u>7,125</u>	<u>7,125</u>	<u>8,529</u>

b) Costs of trading activities

		Unrestricted funds		
	Note	General £	Total 2022 £	Total 2021 £
Events		97,392	97,392	3,367
Allocated support costs	8	17,500	17,500	35,000
		<u>114,892</u>	<u>114,892</u>	<u>38,367</u>

7 Expenditure on charitable activities

		Unrestricted funds				
	Note	Designated £	General £	Restricted funds £	Total 2022 £	Total 2021 £
Bereavement support services		-	113,926	49,668	163,594	95,549
Staff costs		-	-	-	-	40,236
Allocated support costs	8	6,025	15,605	1,250	22,880	29,383
Governance costs	8	-	12,433	-	12,433	14,670
		<u>6,025</u>	<u>141,964</u>	<u>50,918</u>	<u>198,907</u>	<u>179,838</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

8 Analysis of governance and support costs

Costs of trading activities

		Unrestricted funds	Total 2022	Total 2021
	Basis of allocation	General £	£	£
Staff cost	Staff time	17,500	17,500	35,000

Charitable activities expenditure

		Unrestricted funds			Total 2022	Total 2021
	Basis of allocation	Designated £	General £	Restricted funds £	£	£
Bank loan interest	Usage	6,025	-	-	6,025	11,793
Finance costs	Usage	-	851	-	851	569
Information Technology	Usage	-	4,132	-	4,132	3,499
Establishment costs	Usage	-	7,349	1,250	8,599	13,522
Administration costs	Usage	-	1,111	-	1,111	-
Other support costs	Usage	-	2,162	-	2,162	-
		6,025	15,605	1,250	22,880	29,383

Governance costs

		Unrestricted funds	Total 2022	Total 2021
		General £	£	£
Independent examiner fees				
Examination of the financial statements		2,160	2,160	2,160
Legal fees		4,382	4,382	8,190
Other governance costs		5,891	5,891	4,320
		12,433	12,433	14,670

9 Trustees remuneration and expenses

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

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	As restated 2021 £
Staff costs during the year were:		
Wages and salaries	133,746	141,668
Social security costs	4,985	8,565
Pension costs	2,312	2,246
	<u>141,043</u>	<u>152,479</u>

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

	2022 No	2021 No
Management & administration	<u>6</u>	<u>5</u>

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

The total employee benefits of the key management personnel of the charity were £35,000 (2021 - £35,000).

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,160</u>	<u>2,160</u>

12 Taxation

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

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

13 Intangible fixed assets

	Other intangible asset £	Total £
Cost		
At 1 September 2021	12,000	12,000
Additions	<u>1,425</u>	<u>1,425</u>
At 31 August 2022	<u>13,425</u>	<u>13,425</u>
Amortisation		
At 1 September 2021	11,163	11,163
Charge for the year	<u>837</u>	<u>837</u>
At 31 August 2022	<u>12,000</u>	<u>12,000</u>
Net book value		
At 31 August 2022	<u>1,425</u>	<u>1,425</u>
At 31 August 2021	<u>837</u>	<u>837</u>

Development costs

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

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2021	511,545	30,108	541,653
Additions	<u>-</u>	<u>8,932</u>	<u>8,932</u>
At 31 August 2022	<u>511,545</u>	<u>39,040</u>	<u>550,585</u>
Depreciation			
At 1 September 2021	-	16,037	16,037
Charge for the year	<u>-</u>	<u>7,124</u>	<u>7,124</u>
At 31 August 2022	<u>-</u>	<u>23,161</u>	<u>23,161</u>
Net book value			
At 31 August 2022	<u>511,545</u>	<u>15,879</u>	<u>527,424</u>
At 31 August 2021	<u>511,545</u>	<u>14,071</u>	<u>525,616</u>

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £511,545 (2021 - £511,545) in respect of leaseholds.

15 Debtors

	2022 £	2021 £
Prepayments	1,192	790
Accrued income	<u>-</u>	<u>1,218</u>
	<u>1,192</u>	<u>2,008</u>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	578	3,658
Accruals	2,160	877
Deferred income	1,152	39,040
Other taxation and social security	2,390	2,211
Bank loans	<u>12,597</u>	<u>10,724</u>
	<u>18,877</u>	<u>56,510</u>

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

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

	2022	2021
	£	£
Bank loans	<u>12,597</u>	<u>10,724</u>

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

17 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	<u>148,611</u>	<u>162,432</u>

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

	2022	2021
	£	£
Bank loan	<u>148,611</u>	<u>151,376</u>

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

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

	2022	2021
	£	£
After more than five years by instalments	<u>98,223</u>	<u>119,518</u>

Bank loans and overdrafts after five years

The Royal Bank of Scotland loan repayments include loan and interest by monthly instalements until December 2033. The interest rate is 3.7% p.a. over base rate.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

18 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2022 £
Unrestricted funds					
General	526,081	325,571	(263,981)	(356,362)	231,309
Designated	-	-	(6,025)	356,362	350,337
Total unrestricted funds	526,081	325,571	(270,006)	-	581,646
Restricted funds	45,417	5,501	(50,918)	-	-
Total funds	571,498	331,072	(320,924)	-	581,646
	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	43,450	91,256	(76,939)	(12,350)	45,417
Total funds	526,334	271,898	(226,734)	-	571,498

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

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

Designated funds: Designated building fund is the value of unrestricted funds represented by the building owned and used by the charity on an on-going basis for the charitable activities.

The transfer between funds is the value of the designated building funds brought forward.

Once Upon a Smile Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

19 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General	Designated	
	£	£	£
Intangible fixed assets	1,425	-	1,425
Tangible fixed assets	15,879	511,545	527,424
Current assets	220,285	-	220,285
Current liabilities	(6,280)	(12,597)	(18,877)
Creditors over 1 year	-	(148,611)	(148,611)
Total net assets	<u>231,309</u>	<u>350,337</u>	<u>581,646</u>

20 Related party transactions

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

Sedulo Accountants Limited

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

During the year the charity received a donation from Sedulo Accountants Limited. This was granted by the provision of accountancy services to the charity to the value of £4,320 (2021: £4,320). At the balance sheet date the amount due to/from Sedulo Accountants Limited was £Nil (2021 - £Nil).

Paul Miller

(Sibling of trustee Danny Miller)

Paul Miller has been employed by the charity. Permission was obtained by the charity commission. The total cost in the year was £4,047, (2021: £Nil). At the balance sheet date the amount due to/from Paul Miller was £Nil (2021 - £Nil).