



## ANNUAL REPORT

1 September 2022 - 31 August 2023



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.



### **Reference and Administrative Details**

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

#### **Trustees**

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

#### **Senior Management Team**

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

#### **Principal Office**

Sidley House  
6 Brindley Road  
Manchester  
M16 9HQ

#### **Registered Office**

Sedulo Accountants Limited  
62-66 Deansgate  
Manchester  
M3 2EN

The charity is incorporated in England and Wales.

#### **Company Registration Number**

09836201

#### **Charity Registration Number**

1170975

#### **Independent Examiner**

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

# ABOUT US

## WHO WE ARE

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

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

## AIMS

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

## VISION

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

## HOW WE SUPPORT

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

We provide:

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

## OUR VALUES

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

## WHERE WE ARE

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

## A MESSAGE FROM OUR CHAIR AND TRUSTEE'S

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

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

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

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

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

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

## A MESSAGE FROM OUR HEAD OF BEREAVEMENT SERVICES

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

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

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



# BEREAVEMENT SUPPORT

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

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

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

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

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

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

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

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

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

## ADDITIONAL CHANGES THAT IMPACT FAMILIES

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

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

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

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

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

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

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

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

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

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

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

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

**93.7%**  
OF THESE REFERRALS  
ARE FROM ACROSS  
GREATER MANCHESTER.

**238**  
REFERRALS  
FOR BEREAVED  
FAMILIES.

**1527**  
INDIVIDUAL SESSIONS  
INCLUSIVE OF 1TO1'S,  
ASSESSMENTS AND CHECK  
IN SESSIONS

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

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

# BEREAVEMENT SUPPORT

## ONE TO ONE SUPPORT

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

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

## GROUPS

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

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

Our activities have helped participants:

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

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

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

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

PARENT

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

## PARENT/CARER SUPPORT

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

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

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

PARENT

## RESIDENTIAL

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

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

# FINANCIAL ASSISTANCE

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

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

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

## ■ Summer support scheme and uniform support

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

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

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

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

PARENT

## ■ Family visits

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

## ■ 133 attended our summer programme

## ■ 2 more visits planned for 2024

## ■ Christmas Support Scheme

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

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

62 families supported through our Christmas Appeal.

advice and guidance

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

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

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

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

SELF  
REFERRALS  
55%

SCHOOL  
REFERRALS  
25%

LOCAL  
AUTHORITY  
12%



# NEW PROJECTS

## We're Here for You Bereavement Resource

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

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

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

Teacher, Bolton.

We aim to:

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

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



**604**

BAGS DISTRIBUTED TO  
GREATER MANCHESTER  
PRIMARY SCHOOLS

**80%**

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

# FUNDRAISING

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

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

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

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

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

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

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

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

\*Less refund from venue

## Staff and Volunteers

Our staff and volunteers help us to help others.

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

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

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

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

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

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

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

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





# STRUCTURE, GOVERNANCE AND MANAGEMENT

## GOVERNING DOCUMENT

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

## PUBLIC BENEFIT

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

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

## TRUSTEES

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

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

## FINANCIAL REVIEW

### FINANCIAL POSITION

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

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

### RESERVES POLICY

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

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

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

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

# Once Upon a Smile Limited

## Statement of Trustees' Responsibilities

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

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

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

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

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



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

# Once Upon a Smile Limited

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

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

### Respective responsibilities of trustees and examiner

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

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

### Basis of independent examiner's report

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

### Independent examiner's statement

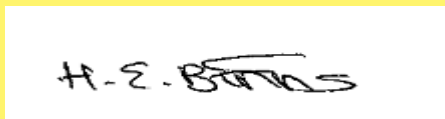
In connection with my examination, no matter has come to my attention:

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

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

have not been met; or

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



Helen Binns FCA

One Express  
1 George Leigh Street  
Manchester  
M4 5DL

Date: 29 May 2024



# Once Upon a Smile Limited

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

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

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

The funds breakdown for 2022 is shown in note 18.

# Once Upon a Smile Limited

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

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

**Once Upon a Smile Limited**  
**(Registration number: 09836201)**  
**Balance Sheet as at 31 August 2023**

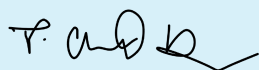
For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

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



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



# Once Upon a Smile Limited

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

### 1 Charity status

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

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

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

#### Statement of compliance

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

#### Basis of preparation

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

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

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

#### Going concern

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

#### Income and endowments

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

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

### ***Donations and legacies***

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

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

### ***Grants receivable***

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

### ***Deferred income***

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

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

### ***Donated services and facilities***

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

### ***Expenditure***

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

### ***Raising funds***

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

# Once Upon a Smile Limited

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

### **Charitable activities**

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

### **Support costs**

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

### **Governance costs**

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

### **Government grants**

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

### **Taxation**

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

### **Intangible assets**

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

### **Tangible fixed assets**

Tangible assets are recorded at cost less depreciation.

### **Amortisation**

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

#### **Asset class**

Website

#### **Amortisation method and rate**

25% straight line



# Once Upon a Smile Limited

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

### Depreciation and amortisation

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

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

### Cash and cash equivalents

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

### Trade creditors

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

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

### Fund structure

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

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

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

### Financial instruments

#### *Classification*

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

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

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

***Recognition and measurement***

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

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

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

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

# Once Upon a Smile Limited

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

### 3 Income from donations and legacies

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

### 4 Income from other trading activities

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

### 5 Other income

	Total 2023	Total 2022
	£	£
Other income	-	1,749

### 6 Expenditure on raising funds

#### a) Costs of generating donations and legacies

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Depreciation	6,957	6,957	7,125



# Once Upon a Smile Limited

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

### b) Costs of trading activities

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

### 7 Expenditure on charitable activities

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

# Once Upon a Smile Limited

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

### 8 Analysis of governance and support costs

#### Costs of trading activities

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

#### Charitable activities expenditure

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

#### Governance costs

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

### 9 Trustees remuneration and expenses

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

# Once Upon a Smile Limited

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

### 10 Staff costs

The aggregate payroll costs were as follows:

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

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

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

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

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

### 11 Independent examiner's remuneration

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

### 12 Taxation

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

# Once Upon a Smile Limited

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

### 13 Intangible fixed assets

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

### Development costs

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

# Once Upon a Smile Limited

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

### 14 Tangible fixed assets

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

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

### 15 Debtors

	2023 £	2022 £
Prepayments	1,470	1,192

### 16 Creditors: amounts falling due within one year

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



# Once Upon a Smile Limited

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

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

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

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

### Deferred Income

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

### 17 Creditors: amounts falling due after one year

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

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

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

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

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

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

### Bank loans and overdrafts after five years

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

# Once Upon a Smile Limited

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

### 18 Funds

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

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

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

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

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

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

# Once Upon a Smile Limited

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

### 19 Analysis of net assets between funds

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

### 20 Related party transactions

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

#### Sedulo Accountants Limited

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

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