

Our annual report

1 SEPTEMBER 2023 - 31 AUGUST 2024



Once upon a
Smile

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

Governing document

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

Our charitable objects



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

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

Public benefit

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

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A message from our chair & co-founders

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

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

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

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

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

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



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





About us

Who we are

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

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

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

Our aim

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

Our vision

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

Our values



Kindness

Is at the heart of everything we do.



Empathy

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



Empowering

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



Respect

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

Where we are

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



Staff & volunteers

Our staff and volunteers help us to help others.

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

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

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

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

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

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

Trustees

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

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

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

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

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

Supporting Families

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

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

We provide:

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

Bereavement support

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

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

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

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

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

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

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

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

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



The support we offer

One to One direct support

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

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



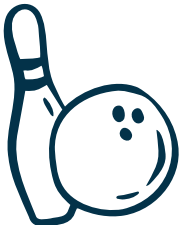
Groups

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

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

Our activities have helped participants:

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



Snuggles and Smiles

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

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

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



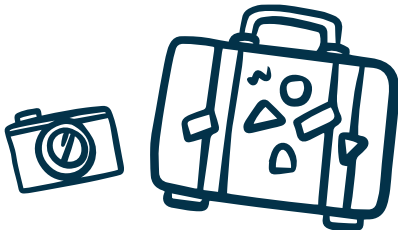
Parent/carer support

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

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

Residential

Our 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.



Additional changes that impact families

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

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

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



Social support

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



Financial impact

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



Role changes

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



Identity & purpose

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



Emotional well-being

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



Changes in daily routine

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



Health effects

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



Spiritual & existential concerns

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

92.8%
of referrals came
From Greater Manchester

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

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

Financial assistance

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

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

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

Recent analysis from Loughborough University state that:

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

Summer support scheme and uniform support

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

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

Family Days

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



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

Advice & guidance

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

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

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

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



Support in School

We're Here for You Bereavement Resource

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

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

Teacher, Bolton.

We aim to:

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

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



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

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

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

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

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



Kelly Willison
Head of Bereavement
Services

Fundraising

Fundraising

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

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

Key Fundraising Events

Our flagship events continue to make a significant impact:

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

The Christmas Ball
generated an impressive
£17,000

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

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

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



New Fundraising Initiatives

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

Grant Funding and Corporate Support

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

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

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

Special mention to Roydon and Green Contractor Services.

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





Financial Review

Financial review

Financial position

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

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

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

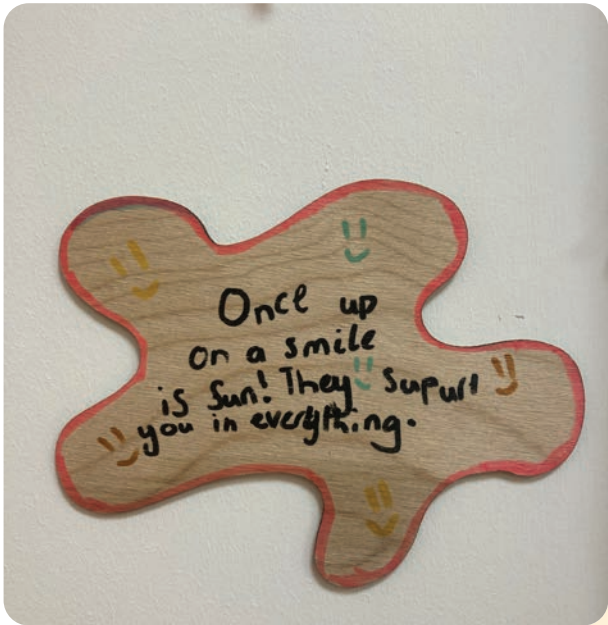
Reserves policy

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

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

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

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



The Future



Our Support

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

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

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

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



392 bereaved children were referred to us
from 1st Sep 2023-31st Aug 2024

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

Our Support

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

Creating Smiles

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

One Step Further

- Support in education

Brighter Futures

- Support for young guardians aged 18-25

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

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





Reference and Administrative Details

Reference and Administrative Details

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

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

Reference and Administrative Details

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

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

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



Statement of Trustees' Responsibilities

Statement of Trustees' Responsibilities

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

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

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

Statement of Trustees' Responsibilities

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

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

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

P K Cheetham-Karcz

Mr P K Cheetham-Karcz
Trustee



Independent Examiner's Report

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

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

Respective responsibilities of trustees and examiner

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

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

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

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

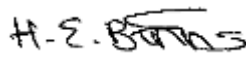
Basis of independent examiner’s report

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

Independent examiner’s statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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

Date: 27 May 2025



Financial Statements

Statement of Financial Activities for the Year Ended 31 August 2024

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

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

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

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

Balance Sheet as at 31 August 2024

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

Balance Sheet as at 31 August 2024

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

Directors’ responsibilities:

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

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

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

P K Cheetham-Karcz

Mr P K Cheetham-Karcz
Trustee

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

1. Charity status

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

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

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

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

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

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

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

Deferred income

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

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

Donated services and facilities

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

Expenditure

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

Raising funds

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

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

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

Intangible assets

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

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Asset class	Amortisation method and rate
Website	25% straight line

Depreciation and amortisation

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

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

Cash and cash equivalents

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

Trade creditors

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

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

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

Fund structure

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

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

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

Financial instruments

Classification

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

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

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

Recognition and measurement

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

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

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

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

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

3. Income from donations and legacies

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

4. Income from other trading activities

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

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

5. Expenditure on raising funds

Costs of generating donations and legacies a)

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

Costs of trading activities b)

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

6. Expenditure on charitable activities

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

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

7. Analysis of governance and support costs

Costs of trading activities

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

Charitable activities expenditure

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

Governance costs

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

8. Trustees remuneration and expenses

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

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

9. Staff costs

The aggregate payroll costs were as follows:

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

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

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

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

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

10. Independent examiner’s remuneration

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

11. Taxation

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

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

12. Intangible fixed assets

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

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

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

13. Tangible fixed assets

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

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

14. Debtors

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

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

15. Creditors: amounts falling due within one year

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

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

	2024	2023
	£	£
Bank loan	9,108	9,108

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

	2024
	£
Resources deferred in the period	980

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

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

16. Creditors: amounts falling due after one year

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

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

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

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

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

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

Bank loans and overdrafts after five years

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

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

17. Funds

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

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

The specific purposes for which the funds are to be applied are as follows:
General fund: The ‘free reserves’ after allowing for all restricted and designated funds.

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

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

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

18. Analysis of net assets between funds

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

19 Related party transactions

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

Sedulo Accountants Limited

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

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



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