

# Our annual report

1 SEPTEMBER 2024 - 31 AUGUST 2025



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 2025. 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).

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.

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.

Contents

	<b>Reference and administrative details</b>	
	Reference and Administrative Details	6
	<b>A message from our trustees</b>	
	A message from our trustees	9
	<b>About us</b>	
	Who we are	12
	Our aims & values	12
	Where we are	13
	Staff, volunteers & trustees	14
	<b>Supporting families</b>	
	Bereavement support	18
	The support we offer	20
	Additional changes that impact families	22
	Financial assistance	24
	Advice & guidance	25
	Support in school	26
	A message from our Head of Bereavement Services	27
	<b>Fundraising</b>	
	Fundraising	30
	<b>Financial review &amp; policies</b>	
	Policies	34
	Financial position & Reserves policy	35
	<b>The future</b>	
	Our support	38
	<b>Statement of Trustees’ Responsibilities</b>	
	Statement of Trustees’ Responsibilities	40
	<b>Independent Examiner’s Report</b>	
	Independent Examiner’s Report	46
	<b>Financial statements</b>	
	Statement of financial activities	50
	Balance sheet	51
	Notes to the financial statements	53

ANNUAL REPORT 2024-2025

# 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 2025.

Trustees	Mr R A Barlow Mr P S Cheetham-Karcz Mrs L Jillings Ms E L Knighton (appointed 21 November 2024) Ms V Maley (appointed 21 November 2024) Mr D Miller
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 Menzies LLP One Express 1 George Leigh Street Manchester M4 5DL

# A message from our trustees



"As Trustees, we are pleased to introduce this year's annual report for Once Upon a Smile, highlighting another year of growth, compassion, and meaningful support for bereaved families.

Over the past year, we have witnessed the incredible strength of the children, young people, and families supported by the charity. Their resilience continues to inspire everyone connected to the organisation and reinforces the importance of the work being delivered each day.

We are equally grateful for the dedication shown by our staff team, volunteers, partners, and supporters, whose commitment enables the charity to continue providing specialist bereavement support across Greater Manchester and beyond. Their passion and professionalism have helped the organisation respond positively to increasing demand while maintaining the high standard of care families deserve.

Throughout the year, Once Upon a Smile has continued to develop and strengthen its services, ensuring that more children and families can access timely emotional and practical support during some of the most difficult moments in their lives. Alongside this, the charity has focused on building long-term sustainability and adapting to the changing needs of the families we support.

The impact shared within this report demonstrates the lasting difference compassionate support can make. Behind every story is a family navigating grief with the help of a safe, understanding, and supportive environment where they can begin to adjust to life after the death of their loved one.

As Trustees, we remain incredibly proud of all that has been achieved this year and optimistic about the future of the charity. We would like to thank everyone who has supported Once Upon a Smile over the past year, and we look forward to continuing this important work together to ensure that no bereaved child or family faces grief alone."





# About us

# Who we are

**Supporting children and young people, we deliver a wide range of tailored services for families during an incredibly difficult time.**

Our approach is distinctive in that all of our support is shaped around the individual needs of each family, ensuring that the support we offer is both meaningful and relevant.

We work in close partnership with the children and families we support, placing their voices at the heart of what we do. A structured feedback process, after our support enables us to understand their experiences, measure our impact, and continually develop our services to ensure we are achieving our aims and 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 family-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 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.



In this reporting year our structure was as follows:



### Management

CEO  
1 x Head of Bereavement Services



### Bereavement Team

4 x Bereavement Support Practitioners



### Fundraising and Income

1 x Corporate & Community Fundraiser

For our volunteers, we have a small number of roles which we have developed, requiring knowledge and expertise from several sectors.

# 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.**

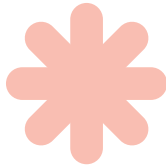
Our trustees are integral and have the legal responsibility for our charity management and administration.

We have 6 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 trustees. 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 procedure 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 the death itself, as it can be due to various complex 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 and provide culturally sensitive support.

Here at Once Upon a Smile, we put a lot of emphasis on families in 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 believe 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 of operation it has welcomed and supported thousands of children and their families to date.

Sidley House is over two floors with 10 themed rooms dedicated to specific activities and ages of the children who attend. This allows 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.



Families said our support has:

## Made them feel supported.

Helped them feel less isolated.

Helped the family to explore hopes for the future.

Helped them express emotions and opinions in healthy ways.

- Helped them recognise own feelings
- Enabled them to share their experience with trusted individuals
- Provided them with suitable age-appropriate information about death and dying
- Made them feel comfortable to ask questions
- Enabled them to express thoughts and feelings verbally or creatively
- Provided them with a range of coping tools for the difficult days
- Improved educational attainment /behaviour in school



# The support we offer

## One to One direct support

Our support helps to reduce emotional distress and improves mental wellbeing among grieving children. In turn it can build a stronger family network and improve family communication. Our support also can improve how the 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. This support delivered in Sidley House, our child bereavement centre.



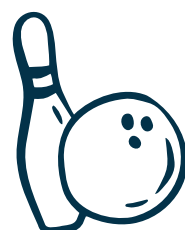
## Groups

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 is 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 year ended 31 August 2025 we have supported families with 249 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 reintroduced our parent/carer groups in the year ended 31 August 2025. 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 also increased our online advice and in person support in the year.

## Residential

Our residential 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 2025, allowing the children 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.

90.7%  
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 this is further explained in the financial assistance section of this report.



# Financial assistance

**The death of a loved one brings not only profound emotional distress but can also create immediate and long-term financial pressure for families.**

Loss of income, additional caring responsibilities, and the rising cost of everyday essentials can quickly place households in a vulnerable position. Since our founding, we have sought to ease this burden by providing targeted financial support to families when it is most needed.

As the charity has developed, we have moved beyond one-off assistance to designing and delivering specific projects that offer more structured and sustainable financial help. These initiatives support both the families we are currently working with and those who have previously engaged with our services, recognising that financial hardship often continues long after the initial period of bereavement. All support is awarded on a case-by-case basis to ensure it is responsive, fair, and tailored to individual circumstances.

In response to feedback from families, we have also introduced dedicated financial support schemes. These have proven to be a more effective and empowering way of helping families manage ongoing costs, reducing stress and enabling them to focus on their wellbeing and rebuilding their lives.

Our summer holiday support scheme is one of our structured projects.

## 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.



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

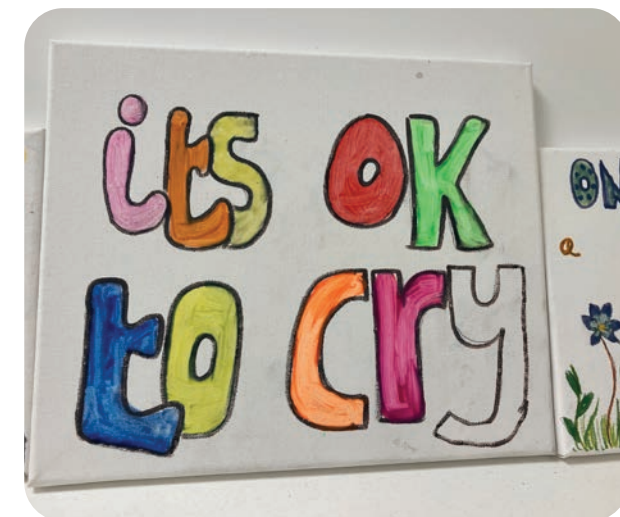
# Advice & guidance

**Support and guidance may be needed 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.



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.

"It has really helped me to understand what emotions come with grief as well as give me something to do for an hour every week."

Young person.



**1,261** bags were distributed to  
**primary schools**  
in Greater Manchester.

"This year has been one of significant demand for our Bereavement Service. Alongside a substantial increase in referrals, we have also seen a rise in the complexity of life experiences pre and post death. Many families are facing layered challenges alongside their grief, meaning the time and care required to support them well has been greater than ever.

Our priority has remained clear, to ensure that bereaved children receive timely, compassionate and thoughtful support during some of the most difficult moments in their lives. I am incredibly proud of our team, who continue to respond with professionalism, sensitivity and dedication despite the pressures of an exceptionally busy year.

While I have spent time reflecting on how our service can grow and develop, the level and complexity of demand has made it challenging to create the space needed to fully action longer-term changes. We had hoped to further strengthen our parent group offer, however attendance has been impacted by the many responsibilities families are managing alongside their grief. This has prompted important reflection about how accessible and flexible our support needs to be.

It has become clear that to meet increasing and more complex need, and to develop the service in meaningful ways, we require additional staffing capacity. Building a sustainable and responsive service will depend on strengthening our team so that we can both meet demand and create room for growth.

As we move into the coming months, my focus is on putting plans into action and ensuring our bereavement service continues to evolve in a way that truly meets the needs of the children and families we support."



**Kelly Willison**  
Head of Bereavement  
Services

# Fundraising





# Fundraising

**As we do not receive any statutory funding we depend on the generosity and kindness of partners, supporters, and funders.**

Throughout the year, our fundraiser works alongside dedicated supporters and corporate partners to deliver a diverse programme of fundraising activity that enables us to support bereaved children and families when they need us most.

Over the past year, we have continued with our planned fundraising strategy, and focused on building new relationships with supporters and deepening relationships with existing ones. These activities will enable us to secure sustainable income for the future.

## Key Fundraising Events

Our flagship events continue to play a vital role:

The Grand Ball   
returned in, **2025**,  
 raising an incredible  
**£52,150**

The Christmas Ball   
generated an income of

 **£17,920**

Both of these events raised record amounts for the charity.

These events continue to thrive and build for us meaningful connections across our community and raise awareness of our work.



## New Fundraising Initiatives

As part of our strategy, this year we began to develop our corporate giving relationships and build on grants and trusts applications. This is part of diversifying our income pipeline, ensuring the security of the charities mission and our long term financial sustainability.

## Grant Funding and Corporate Support

We are incredibly grateful to have received funding from partners including:

- Children in Need
- Reaching Communities Fund (The National Lottery)
- JD Foundation
- Sedulo Foundation
- Roydon Group

We also received valued support from businesses including BUPA, Boots, BNY Mellon and Green Contractor Services.

The fundraising climate remains ever challenging, with rising costs placing additional pressure on the voluntary sector. Our charity is not immune to this wider climate. Nevertheless, our small team remains determined to find new creative and effective ways to generate the income required to continue supporting children and families navigating bereavement.

As we approach 15 years of supporting children and families, we will celebrate the donors, fundraisers, and partners whose generosity makes our work possible.

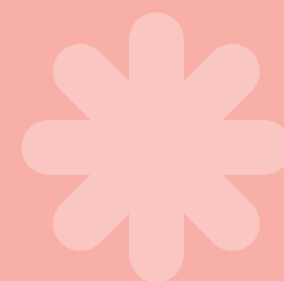


**324** referrals for  
**bereaved families.**



ANNUAL REPORT 2024-2025

# Financial Review and Policies



# Policies

**We continue develop and implement policies we feel are valuable to staff and volunteers.**

Some of these include:

- Confidentiality
- Conflicts of Interest
- 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 annual safeguarding.



**522** bereaved children were referred to us

from 1<sup>st</sup> Sep 2024-31<sup>st</sup> Aug 2025



# Financial review

## Financial position

The charity's income for the year totalled £530,703 (2024: £311,286) against expenditure of £386,602 (2024: £344,367) leading to a surplus of £144,101 (2024: deficit of £33,081). Of our income £102,234 was restricted (2024: £4,000) with the remainder of £428,379 (2024: £307,286) being unrestricted. Following a deficit in the 2023/24 year while the charity undertook an important expansion its services and team, we are pleased to report a significant surplus for the year ended 31 August 2025. This reflects a strong fundraising performance which will ensure we can continue to grow sustainably, cover increased costs and build reserves.

## Reserves policy

The charity's reserves policy is to maintain free reserves that would cover at least 9 months of core running costs. This is currently estimated to be £222,736. At the year end the charity held total reserves of £689,877 (2024: £545,776) of which £39,713 (2024: £1,400) was held in restricted funds. The free reserves of the charity were £269,008 (2024: £173,485) which excludes the unrestricted designated building reserve of £381,156 (2024: £370,891). This is equivalent to 10.9 months of reserves, meaning we are in line with the reserves policy. 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 14 years since we founded that we have not had to implement a waiting list for support. The trustee’s, CEO and Head of Bereavement Services work closely and continue to monitor the importance of families accessing support when they make that ask, although as more referrals come through, not operating a waiting list becomes more difficult.

We continuously look at ways to improve the service we provide, by listening to the voices of those who we support. We have started to obtain written feedback from both parents and young people to ensure we continue to provide great support, whilst asking how we might be able to improve our support.

## Our Rebrand

In February 2025, we unveiled a complete rebrand alongside the launch of our new website. Inspired by the creativity of the children and young people we support, the refreshed identity features friendlier typefaces and a flexible illustration style rooted in their artwork, as well as the vibrant colours of Sidley House.

The new brand has transformed how we communicate. It is more accessible, engaging and inclusive across all platforms, enabling us to share real stories from our community and clearly demonstrate the difference our work makes.

The impact of this transformation has been widely recognised. The project has received five major awards, including Gold at the Indigo Design Awards for NGO Branding and a BIMA Gold Award for Charity and Social Enterprise.



### 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

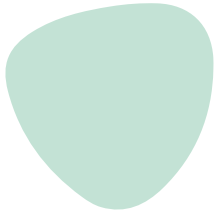
- Support in education

### 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.

and the launch of our **NEWEST** support type.



“It made a massive difference to Know xx had a safe place to talk and acknowledge those feelings that many times looked like anger when he didn’t know how to deal with them. It made him accept the death of his father and not feel alone in his grief.”

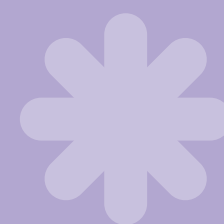
Parent.



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ANNUAL REPORT 2024-2025

# 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.

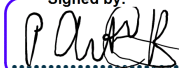
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources 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-May-2026  
and signed on its behalf by:

Signed by:  
  
190DBEF82F2D4C0...

Mr P S 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 2025 which are set out on pages 50 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 ICAEW.

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 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.

Signed by:

*Helen Binns*

E98C1DC1EF2244B6.....

Helen Binns FCA

Menzies LLP  
One Express  
1 George Leigh Street  
Manchester  
M4 5DL

Date: 26-May-2026 .....



ANNUAL REPORT 2024-2025



# Financial Statements

# Statement of Financial Activities for the Year Ended 31 August 2025

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

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	290,313	102,324	392,637
Other trading activities	4	138,066	-	138,066
Total Income		428,379	102,324	530,703
<b>Expenditure on:</b>				
Raising funds	5	(120,104)	(3,323)	(123,427)
Charitable activities	6	(202,487)	(60,688)	(263,175)
Total Expenditure		(322,591)	(64,011)	(386,602)
Net (expenditure)/income		105,788	38,313	144,101
Net movement in funds		105,788	38,313	144,101
<b>Reconciliation of funds</b>				
Total funds brought forward		544,376	1,400	545,776
Total funds carried forward	17	650,164	39,713	689,877

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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)
Transfers between funds		(33,237)	156	(33,081)
Net movement in funds		(4,033)	1,244	(2,789)
<b>Reconciliation of funds</b>				
Total funds brought forward		577,613	1,244	578,857
Total funds carried forward	17	544,376	1,400	545,776

All of the charity’s activities derive from continuing operations during the above two periods. The funds breakdown for 2025 is shown in note 17.

# Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	12	9,775	11,248
Tangible assets	13	554,456	515,749
		564,231	526,997
<b>Current assets</b>			
Debtors	14	18,792	6,008
Cash at bank and in hand		247,776	167,032
		266,568	173,040
<b>Creditors: Amounts falling due within one year</b>	15	(21,653)	(22,715)
<b>Net current assets</b>		244,915	150,325
<b>Total assets less current liabilities</b>		809,146	677,322
<b>Creditors: Amounts falling due after more than one year</b>	16	(119,269)	(131,546)
<b>Net assets</b>		689,877	545,776
<b>Funds of the charity:</b>			
Restricted funds		39,713	1,400
<b>Unrestricted income funds</b>			
Unrestricted funds		650,164	544,376
<b>Total funds</b>	17	689,877	545,776

# Balance Sheet as at 31 August 2025

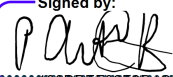
For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**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 50 to 66 were approved by the trustees, and authorised for issue on 27-May-2026, and signed on their behalf by:

Signed by:  
  
190DBEF82F2D4C0.....

Mr P S Cheetham-Karcz  
Trustee

# Notes to the Financial Statements for the Year Ended 31 August 2025

**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 2025

*Deferred income*

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

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

*Donated services and facilities*

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

**Expenditure**

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

*Raising funds*

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

*Charitable activities*

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

**Support costs**

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

**Governance costs**

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

**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

# Notes to the Financial Statements for the Year Ended 31 August 2025

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.

Land and buildings are initially recognised at cost and subsequently measured at fair value at the date of revaluation, less accumulated depreciation and accumulated impairment losses.

**Amortisation**

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

Asset class	Amortisation method and rate
Website	25% straight line

**Depreciation and amortisation**

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

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

**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’ 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.



# Notes to the Financial Statements for the Year Ended 31 August 2025

## Financial instruments

### Classification

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

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

### Recognition and measurement

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

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

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

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

# Notes to the Financial Statements for the Year Ended 31 August 2025

## 3. Income from donations and legacies

	Unrestricted funds		Total 2025	Total 2024
	General	Restricted funds		
	£	£	£	£
<b>Donations and legacies;</b>				
Corporate donations	109,017	-	109,017	63,871
Donations from individuals	122,928	-	122,928	73,566
<b>Grants, including capital grants;</b>				
Grants from other charities	-	102,324	102,324	12,500
Donated goods, services and facilities	58,368	-	58,368	4,464
	290,313	102,324	392,637	154,401

## 4. Income from other trading activities

	Unrestricted funds		Total 2025	Total 2024
	General			
	£		£	£
<b>Events income;</b>				
Other events income	137,454		137,454	119,585
Sponsorship income	-		-	37,300
Other income from other trading activities	612		612	-
	138,066		138,066	156,885

# Notes to the Financial Statements for the Year Ended 31 August 2025

## 5. Expenditure on raising funds

### a) Costs of generating donations and legacies

	Unrestricted funds		
	General	Total 2025	Total 2024
	£	£	£
Depreciation and similar charges	2,043	2,043	4,860

### b) Costs of trading activities

		Unrestricted funds		Total 2025	Total 2024
	Note	General	Restricted funds	£	£
		£	£	£	£
Events		112,218	-	112,218	91,738
Allocated support costs	7	5,843	3,323	9,166	8,750
		118,061	3,323	121,384	100,488

## 6. Expenditure on charitable activities

		Unrestricted funds			
	Note	Designated	General	Restricted funds	Total 2025
		£	£	£	£
Bereavement support services		-	12,261	19,270	31,531
Depreciation		-	14,528	-	14,528
Staff costs		-	113,299	36,597	149,896
Allocated support costs	7	11,729	37,053	4,617	53,399
Governance costs	7	-	13,617	204	13,821
		11,729	190,758	60,688	263,175

# Notes to the Financial Statements for the Year Ended 31 August 2025

## 7. Analysis of governance and support costs

### Costs of trading activities

		Unrestricted funds		
	Basis of allocation	General	Total 2025	Total 2024
		£	£	£
Management fees	Time	9,166	9,166	8,750

### Charitable activities expenditure

		Unrestricted funds			
	Basis of allocation	Designated	General	Restricted funds	Total 2025
		£	£	£	£
Bank loan interest	Usage	11,729	-	-	11,729
Finance costs	Usage	-	694	-	694
Information Technology	Usage	-	707	1,052	1,759
Establishment costs	Usage	-	2,044	1,626	3,670
Administration costs	Usage	-	6,108	1,939	8,047
Management fees	Time	-	27,500	-	27,500
		11,729	37,053	4,617	53,399

### Governance costs

	Unrestricted funds			
	General	Restricted funds	Total 2025	Total 2024
	£	£	£	£
<b>Independent examiner fees</b>				
Examination of the financial statements	2,580	-	2,580	2,382
Legal fees	2,523	204	2,727	2,860
Other governance costs	8,514	-	8,514	4,686
	13,617	204	13,821	9,928

# Notes to the Financial Statements for the Year Ended 31 August 2025

## 8. Trustees remuneration and expenses

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

## 9. Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	164,089	159,659
Social security costs	8,598	9,606
Pension costs	3,799	3,581
	<u>176,486</u>	<u>172,846</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:

	2025	2024
	No	No
Management and service delivery	<u>7</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. The total employee benefits of the key management personnel of the charity were £45,038 (2024 - £40,573) and management fees were paid of £36,667 (2024: £35,000).

## 10 Independent examiner’s remuneration

	2025	2024
	£	£
Examination of the financial statements	<u>2,580</u>	<u>2,382</u>

# Notes to the Financial Statements for the Year Ended 31 August 2025

## 12. Intangible fixed assets

	Other intangible asset	Total
	£	£
Cost		
At 1 September 2024	24,450	24,450
Additions	1,800	1,800
Disposals	(10,050)	(10,050)
At 31 August 2025	<u>16,200</u>	<u>16,200</u>
Amortisation		
At 1 September 2024	13,202	13,202
Charge for the year	1,922	1,922
Eliminated on disposals	(8,699)	(8,699)
At 31 August 2025	<u>6,425</u>	<u>6,425</u>
Net book value		
At 31 August 2025	<u>9,775</u>	<u>9,775</u>
At 31 August 2024	<u>11,248</u>	<u>11,248</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 2025

13. Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 September 2024	511,545	36,791	548,336
Additions	-	54,067	54,067
Disposals	-	(140)	(140)
At 31 August 2025	511,545	90,718	602,263
<b>Depreciation</b>			
At 1 September 2024	-	32,587	32,587
Charge for the year	-	15,255	15,255
Eliminated on disposals	-	(35)	(35)
At 31 August 2025	-	47,807	47,807
<b>Net book value</b>			
At 31 August 2025	511,545	42,911	554,456
At 31 August 2024	511,545	4,204	515,749

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £511,545 (2024 - £511,545) in respect of leaseholds.

14. Debtors

	2025 £	2024 £
Trade debtors	480	790
Prepayments	6,540	3,023
Accrued income	9,645	678
Other debtors	2,127	1,517
	18,792	6,008

Notes to the Financial Statements for the Year Ended 31 August 2025

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	11,120	9,108
Trade creditors	3,458	5,877
Other taxation and social security	2,271	3,310
Pension scheme creditor	777	733
Accruals	4,027	2,707
Deferred income	-	980
	21,653	22,715

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

	2025 £	2024 £
Bank loan	11,120	9,108

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



# Notes to the Financial Statements for the Year Ended 31 August 2025

## 16. Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loan	119,269	131,546

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

	2025 £	2024 £
Bank loan	119,269	131,546

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:

	2025 £	2024 £
After more than five years by instalments	74,791	95,113

### 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 2025

## 17. Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2025 £
<b>Unrestricted funds</b>					
General	173,485	427,063	(309,546)	(21,994)	269,008
Designated	370,891	-	(11,729)	21,994	381,156
<b>Total unrestricted funds</b>	544,376	427,063	(321,275)	-	650,164
<b>Restricted funds</b>	1,400	102,324	(64,011)	-	39,713
<b>Total funds</b>	545,776	529,387	(385,286)	-	689,877

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

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: Restricted funds comprise grants and donations received for specific projects and activities. The funds are applied in accordance with the conditions imposed by the funders.

£11,509 of the closing balance is in relation to the Reaching Communities/Partnerships grant funded by The National Lottery Community Fund.

# Notes to the Financial Statements for the Year Ended 31 August 2025

During the year the charity received £56,777 from The National Lottery Community Fund as part of a three-year award totalling £227,109. Income is recognised as the charity becomes entitled to each instalment under the terms of the grant agreement.

The remaining £28,204 balance at 31 August 2025 is in relation to various grants and donations for specific projects and activities including service delivery, bereavement salaries, bereavement bags, teddy bears.

18. Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		
	£	£	£	£
Intangible fixed assets	9,775	-	-	9,775
Tangible fixed assets	42,911	511,545	-	554,456
Current assets	226,855	-	39,713	266,568
Current liabilities	(10,533)	(11,120)	-	(21,653)
Creditors over 1 year	-	(119,269)	-	(119,269)
Total net assets	269,008	381,156	39,713	689,877

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 £8,208 (2024: £4,464). At the balance sheet date, the amount due to/ from Sedulo Accountants Limited was £Nil (2024 - £Nil).



## GET IN TOUCH OR VISIT US AT

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