

SMILE FOR JOEL

England & Wales · Charity number 1175874

Details

Status Registered

Legal form CIO

Registered 2017-11-22

Register [View on the Charity Commission register](#)

Contact

Address Smileforjoel
Wednesbury
WS10 7DG

Phone 01384880180

Email smileforjoel@aol.com

Website smileforjoel.com

Activities

Objects: TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME IN PARTICULAR BUT NOT LIMITED TO:1. THE RELIEF OF CHARITABLE NEED AMONGST THE FAMILIES OF MURDER VICTIMS IN THE UK BY PROVIDING OR PAYING FOR ITEMS, SERVICES OR FACILITIES;2. THE SAVING OF LIVES AND PROTECTION OF PROPERTY FOR THE PUBLIC BENEFIT BY WORKING WITH THE UK TOURISM AND LEISURE INDUSTRY TO RAISE OPERATIONAL AWARENESS OF LOCAL RISKS TO TRAVELLERS AND OF SECURITY AND SAFETY CONSIDERATIONS AT HOLIDAY DESTINATIONS.3. THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT IN RADICALISATION, TOLERANCE AND DIVERSITY, WORKING WITH SCHOOLS AND OTHER EDUCATIONAL ESTABLISHMENTS.4. THE FIGHT AGAINST RADICALISATION IN YOUNG PEOPLE ACROSS THE UK BY USING THE SPORTING PATHWAY TO ENABLE THEM TO DISCOVER DIVERSE OTHER COMMUNITIES

Activities: Relief of charitable need amongst the families of murder victims in the UK, Saving lives by working with the UK tourism and leisure industry to raise operational awareness of local risks to travellers and of security and safety considerations at holiday destinations; Advancement of education in radicalisation, tolerance and diversity

Classification

- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport
- **Who:** Children/young People, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£47,709	£41,584	-	-
2023-11-30	£59,815	£104,230	-	-
2022-11-30	£77,123	£111,612	-	-
2021-11-30	£73,014	£76,247	-	-
2020-11-30	£73,597	£69,715	-	-

Trustees

Name	Role	Appointed
Jasvinder Khunkun		2023-01-21
KAREN ANITA TURNER F.C.A.		2017-11-22
OWEN GUY RICHARDS		2017-11-22

SMILE FOR JOEL

England & Wales - Charity number 1175874

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024
FOR
SMILE FOR JOEL**

DTL Auditors Limited
5th Floor North Side
7-10 Chandos Street
Cavendish Square
London
W1G 9DQ

SMILE FOR JOEL

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SMILE FOR JOEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30 November 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the charity are:

- to help families of the victims of murder in the UK
- working with the UK tourism industry to raise awareness of the security and safety risks at holiday destinations

Significant activities

In order to further the charity's purposes for the public benefit, the charity carries out fundraising events throughout the year and has worked closely with Victim Support to provide assistance to the families of the victims of murder in the UK.

Having been recognised with an MBE in the King's Birthday Honours list last year our founder Suzanne Evans attended Buckingham Palace in March of 2024 to receive the award from The Princess Royal.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity is proud to have helped bereaved families across the UK who have lost loved ones through murder.

The charity is also committed to raising awareness within the tourism industry and with the public of the security risks of destinations and how these are assessed.

Fundraising activities

The charity organised several fundraising events during the year.

Run for Joel took place in June 2024, with the weather being kind once again.

The fifth annual ball at Edgbaston Stadium was another success, with everyone having a great time raising funds for the charity. In recognition of the tenth anniversary of the events that led to the formation of the charity, the 2025 ball will take place at Bescot Stadium, the footballing home of Joel, Pat, Ade and Owen.

Several amazing teams took place in a dragon boat race at Himley Hall to raise funds for Smile for Joel in May 2024, and again in May 2025 and we have been lucky enough to have several teams already sign up for the event in 2026 already.

A team of daredevil fundraisers, including our very own Suzanne Evans, also took to the skies for a hair-raising wing walk in June 2025 to mark the tenth anniversary of the loss of Joel, Ade and Pat,, and a second sky dive is planned for 2026.

The charity continues to look for future events to challenge our intrepid team of fundraisers!

SMILE FOR JOEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2024

FINANCIAL REVIEW

Reserves policy

The charity's policy for holding reserves is to hold approximately six months expenditure as a minimum reserve forward, with this level being subject to review if the support sought and the charity's operations increase.

This level of reserves is based on anticipated funding levels for support for families and the need to fund the charity's costs.

Reserves held

Reserves held have increased during the year by £6,125 to £61,123.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Any new trustees must be appointed by the current trustees, who must have regard to the relevant skills, knowledge and experience of the potential trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1175874

Principal address

Wednesbury
West Midlands
WS10 7DG

Trustees

O G Richards
Mrs K A Turner
J Khunkun
V C Rowles (resigned 6.10.24)

Independent Examiner

DTL Auditors Limited
5th Floor North Side
7-10 Chandos Street
Cavendish Square
London
W1G 9DQ

Approved by order of the board of trustees on 26/9/2025 and signed on its behalf by:



.....
Mrs K A Turner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE FOR JOEL

Independent examiner's report to the trustees of Smile for Joel

I report to the charity trustees on my examination of the accounts of Smile for Joel (the Trust) for the year ended 30 November 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Tiltman

John Tiltman FCA

DTL Auditors Limited
5th Floor North Side
7-10 Chandos Street
Cavendish Square
London
W1G 9DQ

Date:26/9/2025.....

SMILE FOR JOEL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	30.11.24 Unrestricted fund £	30.11.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		47,709	59,815
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		24,727	21,481
Charitable activities			
Payments to Victim Support		6,627	72,000
Service delivery		7,692	6,532
Other		2,538	4,217
		<hr/>	<hr/>
Total		41,584	104,230
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		6,125	(44,415)
RECONCILIATION OF FUNDS			
Total funds brought forward		54,998	99,413
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		61,123	54,998
		<hr/>	<hr/>

The notes form part of these financial statements

SMILE FOR JOEL

BALANCE SHEET 30 NOVEMBER 2024

		30.11.24 Unrestricted fund £	30.11.23 Total funds £
CURRENT ASSETS	Notes		
Debtors	5	89	41
Cash at bank		61,387	55,375
		<u>61,476</u>	<u>55,416</u>
CREDITORS			
Amounts falling due within one year	6	(353)	(418)
		<u>61,123</u>	<u>54,998</u>
NET CURRENT ASSETS			
		<u>61,123</u>	<u>54,998</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>61,123</u>	<u>54,998</u>
NET ASSETS			
		<u>61,123</u>	<u>54,998</u>
FUNDS	7		
Unrestricted funds		61,123	54,998
TOTAL FUNDS		<u>61,123</u>	<u>54,998</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/9/2025 and were signed on its behalf by:



.....
K A Turner - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has received the funds.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on a cash basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 nor for the year ended 30 November 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2024 nor for the year ended 30 November 2023.

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 NOVEMBER 2024

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.24	30.11.23
Administration and fundraising	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>59,815</u>
EXPENDITURE ON	
Raising funds	21,481
Charitable activities	
Payments to Victim Support	72,000
Service delivery	6,532
Other	<u>4,217</u>
Total	<u>104,230</u>
NET INCOME/(EXPENDITURE)	(44,415)
RECONCILIATION OF FUNDS	
Total funds brought forward	99,413
TOTAL FUNDS CARRIED FORWARD	<u><u>54,998</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.24	30.11.23
Other debtors	<u>£</u> <u>89</u>	<u>£</u> <u>41</u>

SMILE FOR JOEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.24	30.11.23
	£	£
Taxation and social security	353	418
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1.12.23	Net movement in funds	At 30.11.24
	£	£	£
Unrestricted funds			
General fund	54,998	6,125	61,123
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>54,998</u>	<u>6,125</u>	<u>61,123</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	47,709	(41,584)	6,125
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>47,709</u>	<u>(41,584)</u>	<u>6,125</u>

Comparatives for movement in funds

	At 1.12.22	Net movement in funds	At 30.11.23
	£	£	£
Unrestricted funds			
General fund	99,413	(44,415)	54,998
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>99,413</u>	<u>(44,415)</u>	<u>54,998</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	59,815	(104,230)	(44,415)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>59,815</u>	<u>(104,230)</u>	<u>(44,415)</u>

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 NOVEMBER 2024

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.22 £	Net movement in funds £	At 30.11.24 £
Unrestricted funds			
General fund	99,413	(38,290)	61,123
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>99,413</u>	<u>(38,290)</u>	<u>61,123</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,524	(145,814)	(38,290)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>107,524</u>	<u>(145,814)</u>	<u>(38,290)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2024.

SMILE FOR JOEL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2024

	30.11.24 £	30.11.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,391	24,381
Gift aid	-	534
Sale of merchandise	2,337	1,193
Fundraising events	22,981	33,707
	<hr/>	<hr/>
	47,709	59,815
	<hr/>	<hr/>
Total incoming resources	47,709	59,815
 EXPENDITURE		
Raising donations and legacies		
Wages	20,400	20,118
Advertising and marketing	553	921
	<hr/>	<hr/>
	20,953	21,039
 Other trading activities		
Costs of fundraising	3,774	442
 Charitable activities		
Service delivery	7,971	74,375
Merchandise costs	6,268	4,025
	<hr/>	<hr/>
	14,239	78,400
 Support costs		
Management		
Telephone	641	1,789
Postage and stationery	820	836
Sundries	1,077	1,447
Travel	-	145
	<hr/>	<hr/>
	2,538	4,217
 Finance		
Bank charges	80	132
	<hr/>	<hr/>
Total resources expended	41,584	104,230
	<hr/>	<hr/>
Net income/(expenditure)	6,125	(44,415)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

SMILE FOR JOEL

England & Wales - Charity number 1175874

Accounts

REGISTERED CHARITY NUMBER: 1175874

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023
FOR
SMILE FOR JOEL**

DTL Auditors Limited
5th Floor North Side
7-10 Chandos Street
Cavendish Square
London
W1G 9DQ

SMILE FOR JOEL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023**

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SMILE FOR JOEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 30 November 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the charity are:

- to help families of the victims of murder in the UK
- working with the UK tourism industry to raise awareness of the security and safety risks at holiday destinations

Significant activities

In order to further the charity's purposes for the public benefit, the charity carries out fundraising events throughout the year and has worked closely with Victim Support to provide assistance to the families of the victims of murder in the UK.

Having been recognised with an MBE in the King's Birthday Honours list last year our founder Suzanne Evans attended Buckingham Palace in March of 2024 to receive the award from The Princess Royal.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is proud to have helped bereaved families across the UK who have lost loved ones through murder.

The charity is also committed to raising awareness within the tourism industry and with the public of the security risks of destinations and how these are assessed.

Fundraising activities

Run for Joel 2022 was postponed until June 2023, moving the event to a more significant date for the charity, and the fourth annual charity ball in November 2023 was a great success in it's second year at Edgbaston Cricket Ground.

In addition to these annual events, a number of other fundraising events took place during the year, with the most daring of these seeing a group of brave fundraisers, led as always by our Suzanne Evans, climb to the top of the O2 Arena in London in May 2023.

In 2024 several teams took part in a charity dragon boat race on behalf of Smile for Joel and plans are underway for a hair raising wing walk in 2025 to mark the tenth anniversary of the loss of Joel, his uncle and his grandfather.

SMILE FOR JOEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2023

FINANCIAL REVIEW

Reserves policy

The charity's policy for holding reserves is to hold approximately six months expenditure as a minimum reserve forward, with this level being subject to review if the support sought and the charity's operations increase.

This level of reserves is based on anticipated funding levels for support for families and the need to fund the charity's costs.

Costs in the year were below this level due to the restrictions in place for Covid 19 but would otherwise have been just within this level.

Reserves held

Reserves held have decreased during the year by £44,415 to £54,998.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Any new trustees must be appointed by the current trustees, who must have regard to the relevant skills, knowledge and experience of the potential trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1175874

Principal address

Wednesbury
West Midlands
WS10 7DG

Trustees

O G Richards
S Saul (resigned 17.11.23)
Mrs K A Turner
J Khunkun (appointed 21.1.23)
V C Rowles (appointed 21.1.23)

Independent Examiner

DTL Auditors Limited
5th Floor North Side
7-10 Chandos Street
Cavendish Square
London
W1G 9DQ

Approved by order of the board of trustees on 25/9/2024 and signed on its behalf by:



.....
Mrs K A Turner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE FOR JOEL

Independent examiner's report to the trustees of Smile for Joel

I report to the charity trustees on my examination of the accounts of Smile for Joel (the Trust) for the year ended 30 November 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Tiltman

John Tiltman FCA

DTL Auditors Limited
5th Floor North Side
7-10 Chandos Street
Cavendish Square
London
W1G 9DQ

26/9/2024

Date:

SMILE FOR JOEL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2023

	Notes	30.11.23 Unrestricted fund £	30.11.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		59,815	77,123
EXPENDITURE ON			
Raising funds		21,481	26,600
Charitable activities			
Payments to Victim Support		72,000	75,000
Service delivery		6,532	5,441
Other		4,217	4,571
Total		104,230	111,612
NET INCOME/(EXPENDITURE)		(44,415)	(34,489)
RECONCILIATION OF FUNDS			
Total funds brought forward		99,413	133,902
TOTAL FUNDS CARRIED FORWARD		54,998	99,413

The notes form part of these financial statements

SMILE FOR JOEL

**BALANCE SHEET
30 NOVEMBER 2023**

		30.11.23 Unrestricted fund £	30.11.22 Total funds £
CURRENT ASSETS	Notes		
Debtors	5	41	-
Cash at bank		55,375	100,153
		<u>55,416</u>	<u>100,153</u>
CREDITORS			
Amounts falling due within one year	6	(418)	(740)
		<u>54,998</u>	<u>99,413</u>
NET CURRENT ASSETS			
		<u>54,998</u>	<u>99,413</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>54,998</u>	<u>99,413</u>
NET ASSETS			
		<u>54,998</u>	<u>99,413</u>
FUNDS	7		
Unrestricted funds		54,998	99,413
TOTAL FUNDS		<u>54,998</u>	<u>99,413</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/9/2024 and were signed on its behalf by:



K A Turner - Trustee

The notes form part of these financial statements

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 NOVEMBER 2023

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.23	30.11.22
Administration and fundraising	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	77,123
	<u>77,123</u>
EXPENDITURE ON	
Raising funds	26,600
Charitable activities	
Payments to Victim Support	75,000
Service delivery	5,441
Other	4,571
Total	<u>111,612</u>
NET INCOME/(EXPENDITURE)	(34,489)
RECONCILIATION OF FUNDS	
Total funds brought forward	133,902
	<u>133,902</u>
TOTAL FUNDS CARRIED FORWARD	<u>99,413</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.23	30.11.22
	£	£
Other debtors	41	-
	<u>41</u>	<u>-</u>

SMILE FOR JOEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.23	30.11.22
	£	£
Trade creditors	-	80
Taxation and social security	418	625
Other creditors	-	35
	<u>418</u>	<u>740</u>

7. MOVEMENT IN FUNDS

	At 1.12.22	Net movement in funds	At 30.11.23
	£	£	£
Unrestricted funds			
General fund	99,413	(44,415)	54,998
	<u>99,413</u>	<u>(44,415)</u>	<u>54,998</u>
TOTAL FUNDS	<u>99,413</u>	<u>(44,415)</u>	<u>54,998</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	59,815	(104,230)	(44,415)
	<u>59,815</u>	<u>(104,230)</u>	<u>(44,415)</u>
TOTAL FUNDS	<u>59,815</u>	<u>(104,230)</u>	<u>(44,415)</u>

Comparatives for movement in funds

	At 1.12.21	Net movement in funds	At 30.11.22
	£	£	£
Unrestricted funds			
General fund	133,902	(34,489)	99,413
	<u>133,902</u>	<u>(34,489)</u>	<u>99,413</u>
TOTAL FUNDS	<u>133,902</u>	<u>(34,489)</u>	<u>99,413</u>

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 NOVEMBER 2023

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,123	(111,612)	(34,489)
TOTAL FUNDS	<u>77,123</u>	<u>(111,612)</u>	<u>(34,489)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.21 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	133,902	(78,904)	54,998
TOTAL FUNDS	<u>133,902</u>	<u>(78,904)</u>	<u>54,998</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,938	(215,842)	(78,904)
TOTAL FUNDS	<u>136,938</u>	<u>(215,842)</u>	<u>(78,904)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2023.

SMILE FOR JOEL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2023**

	30.11.23 £	30.11.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	24,381	77,123
Gift aid	534	-
Sale of merchandise	1,193	-
Fundraising events	33,707	-
	<u>59,815</u>	<u>77,123</u>
Total incoming resources	59,815	77,123
EXPENDITURE		
Raising donations and legacies		
Wages	20,118	20,017
Advertising and marketing	921	436
	<u>21,039</u>	<u>20,453</u>
Other trading activities		
Costs of fundraising	442	6,147
Charitable activities		
Service delivery	74,375	75,000
Merchandise costs	4,025	5,336
	<u>78,400</u>	<u>80,336</u>
Support costs		
Management		
Telephone	1,789	884
Postage and stationery	836	1,423
Sundries	1,447	2,272
Travel	145	(8)
	<u>4,217</u>	<u>4,571</u>
Finance		
Bank charges	132	105
	<u>104,230</u>	<u>111,612</u>
Total resources expended	104,230	111,612
Net expenditure	<u>(44,415)</u>	<u>(34,489)</u>

This page does not form part of the statutory financial statements

SMILE FOR JOEL

England & Wales - Charity number 1175874

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022
FOR
SMILE FOR JOEL**

Blackthorns
Chartered Accountants
Admiral House
Waterfront East
Brierley Hill
West Midlands
DY5 1XG

SMILE FOR JOEL

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SMILE FOR JOEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 30 November 2022. 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the charity are:

- to help families of the victims of murder in the UK
working with the UK tourism industry to raise awareness of the security and safety risks at holiday
- destinations
- working with schools to promote tolerance and diversity

Significant activities

The charity carries out fundraising events throughout the year. The charity has worked closely with Victim Support to provide assistance to the families of the victims of murder in the UK.

We are also proud to announce that our founder, Suzanne Evans was recognised with an MBE in the King's Birthday Honours list this year.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is proud to have helped bereaved families across the UK who have lost loved ones through murder.

The charity is also committed to raising awareness within the tourism industry and with the public of the security risks of destinations and how these are assessed.

Fundraising activities

After a difficult start to the year with Covid restrictions still being in place, the charity was able to resume face to face fundraising in the latter half of the year.

After several delays due to adverse weather, the final participants finally managed to complete their sky dives and our jumpers raised an amazing £45,000 between them.

Run for Joel 2022 was postponed until June 2023, moving the event to a more significant date for the charity, and the third annual charity ball in November 2022 was a great success at the new venue, Edgbaston Cricket Ground. The plans are now well under way for the 2023 ball at the same great venue.

SMILE FOR JOEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2022

FINANCIAL REVIEW

Reserves policy

The charity's policy for holding reserves is to hold approximately one years' expenditure as a minimum reserve forward, with this level being subject to review if the support sought and the charity's operations increase.

This level of reserves is based on anticipated funding levels for support for families and the need to fund the charity's costs.

Costs in the year were below this level due to the restrictions in place for Covid 19 but would otherwise have been just within this level.

Reserves held

Reserves held have decreased during the year by £3,233 to £133,902.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Any new trustees must be appointed by the current trustees, who must have regard to the relevant skills, knowledge and experience of the potential trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1175874

Principal address

Wednesbury
West Midlands
WS10 7DG

Trustees

O G Richards
S Saul
Mrs K A Turner
D Middleton (resigned 24.6.22)

Independent Examiner

Blackthorns
Chartered Accountants
Admiral House
Waterfront East
Brierley Hill
West Midlands
DY5 1XG

Approved by order of the board of trustees on 30 September 2023 and signed on its behalf by:

Mrs K A Turner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE FOR JOEL

Independent examiner's report to the trustees of Smile for Joel

I report to the charity trustees on my examination of the accounts of Smile for Joel (the Trust) for the year ended 30 November 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Victoria Brassington BA FCA

Blackthorns
Chartered Accountants
Admiral House
Waterfront East
Brierley Hill
West Midlands
DY5 1XG

30 September 2023

SMILE FOR JOEL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	30.11.22 Unrestricted fund £	30.11.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		77,123	69,345
Other income		-	3,669
Total		<u>77,123</u>	<u>73,014</u>
EXPENDITURE ON			
Raising funds		26,600	24,028
Charitable activities			
Service delivery		80,441	45,000
Other		4,571	7,219
Total		<u>111,612</u>	<u>76,247</u>
NET INCOME/(EXPENDITURE)		(34,489)	(3,233)
RECONCILIATION OF FUNDS			
Total funds brought forward		133,902	137,135
TOTAL FUNDS CARRIED FORWARD		<u><u>99,413</u></u>	<u><u>133,902</u></u>

The notes form part of these financial statements

SMILE FOR JOEL

BALANCE SHEET 30 NOVEMBER 2022

		30.11.22	30.11.21
		Unrestricted	Total
	Notes	fund	funds
		£	£
CURRENT ASSETS			
Cash at bank		100,153	134,652
CREDITORS			
Amounts falling due within one year	5	(740)	(750)
NET CURRENT ASSETS		<u>99,413</u>	<u>133,902</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		99,413	133,902
NET ASSETS		<u>99,413</u>	<u>133,902</u>
FUNDS			
Unrestricted funds	6	<u>99,413</u>	<u>133,902</u>
TOTAL FUNDS		<u>99,413</u>	<u>133,902</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2023 and were signed on its behalf by:

K A Turner - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Amounts receivable under the Coronavirus Job Retention Scheme have been accounted for on an accruals basis.

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 NOVEMBER 2022

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.22	30.11.21
Administration and fundraising	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	69,345
Other income	3,669
Total	<u>73,014</u>
EXPENDITURE ON	
Raising funds	24,028
Charitable activities	
Service delivery	45,000
Other	7,219
Total	<u>76,247</u>
NET INCOME/(EXPENDITURE)	(3,233)
RECONCILIATION OF FUNDS	
Total funds brought forward	137,135
TOTAL FUNDS CARRIED FORWARD	<u>133,902</u>

SMILE FOR JOEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2022**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.22	30.11.21
	£	£
Trade creditors	80	313
Taxation and social security	625	401
Other creditors	35	36
	<u>740</u>	<u>750</u>

6. MOVEMENT IN FUNDS

	At 1.12.21	Net movement in funds	At 30.11.22
	£	£	£
Unrestricted funds			
General fund	133,902	(34,489)	99,413
	<u>133,902</u>	<u>(34,489)</u>	<u>99,413</u>
TOTAL FUNDS	<u>133,902</u>	<u>(34,489)</u>	<u>99,413</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	77,123	(111,612)	(34,489)
	<u>77,123</u>	<u>(111,612)</u>	<u>(34,489)</u>
TOTAL FUNDS	<u>77,123</u>	<u>(111,612)</u>	<u>(34,489)</u>

Comparatives for movement in funds

	At 1.12.20	Net movement in funds	At 30.11.21
	£	£	£
Unrestricted funds			
General fund	137,135	(3,233)	133,902
	<u>137,135</u>	<u>(3,233)</u>	<u>133,902</u>
TOTAL FUNDS	<u>137,135</u>	<u>(3,233)</u>	<u>133,902</u>

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 NOVEMBER 2022

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,014	(76,247)	(3,233)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>73,014</u>	<u>(76,247)</u>	<u>(3,233)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.20 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	137,135	(37,722)	99,413
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>137,135</u>	<u>(37,722)</u>	<u>99,413</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,137	(187,859)	(37,722)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>150,137</u>	<u>(187,859)</u>	<u>(37,722)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2022.

SMILE FOR JOEL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2022

	30.11.22 £	30.11.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	77,123	69,222
Gift aid	-	123
	<hr/>	<hr/>
	77,123	69,345
Other income		
Government grants	-	3,669
	<hr/>	<hr/>
Total incoming resources	77,123	73,014
 EXPENDITURE		
Raising donations and legacies		
Wages	20,017	18,637
Pensions	-	31
Advertising and marketing	436	1,685
	<hr/>	<hr/>
	20,453	20,353
Other trading activities		
Costs of fundraising	6,147	3,675
Charitable activities		
Service delivery	75,000	45,000
No description	5,336	-
	<hr/>	<hr/>
	80,336	45,000
Support costs		
Management		
Telephone	884	785
Postage and stationery	1,423	3,890
Sundries	2,272	2,544
Travel	(8)	-
	<hr/>	<hr/>
	4,571	7,219
Finance		
Bank charges	105	-
	<hr/>	<hr/>
Total resources expended	111,612	76,247
	<hr/>	<hr/>
Net expenditure	<u>(34,489)</u>	<u>(3,233)</u>

This page does not form part of the statutory financial statements

SMILE FOR JOEL

England & Wales - Charity number 1175874

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021
FOR
SMILE FOR JOEL**

Blackthorns
Chartered Accountants
Blackthorns House
80-82 Dudley Road
Lye
Stourbridge
West Midlands
DY9 8ET

SMILE FOR JOEL

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SMILE FOR JOEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30 November 2021. 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the charity are:

- to help families of the victims of murder in the UK working with the UK tourism industry to raise awareness of the security and safety risks at holiday destinations
- working with schools to promote tolerance and diversity

Significant activities

The charity carries out fundraising events throughout the year. The charity has worked closely with Victim Support to provide assistance to the families of the victims of murder in the UK.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is proud to have helped bereaved families across the UK who have lost loved ones through murder.

The charity is also committed to raising awareness within the tourism industry and with the public of the security risks of destinations and how these are assessed.

Fundraising activities

After a difficult start to the year with Covid restrictions still being in place, the charity was able to resume face to face fundraising in the latter half of the year.

Run for Joel took place in September and the second annual charity ball was a great success in November.

Unfortunately the weather conspired against the Jump for Joel event, with many of the participants not able to jump until 2022. However this has been a huge success for the charity, with our jumpers raising an amazing £45,000 between them.

Run for Joel 2022 has been postponed until June 2023, moving the event to a more significant date for the charity, and plans for the third annual charity ball in November 2022 are in their final stages, with an exciting new venue for the event.

FINANCIAL REVIEW

Reserves policy

The charity's policy for holding reserves is to hold approximately one years' expenditure as a minimum reserve forward, with this level being subject to review if the support sought and the charity's operations increase.

This level of reserves is based on anticipated funding levels for support for families and the need to fund the charity's costs.

Costs in the year were below this level due to the restrictions in place for Covid 19 but would otherwise have been just within this level.

Reserves held

Reserves held have decreased during the year by £3,233 to £133,902.

SMILE FOR JOEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Any new trustees must be appointed by the current trustees, who must have regard to the relevant skills, knowledge and experience of the potential trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1175874

Principal address

Wednesbury
West Midlands
WS10 7DG

Trustees

O G Richards
L Harrison (resigned 1.6.21)
M Churchill (resigned 1.6.21)
S Saul
Mrs K A Turner
D Middleton (appointed 1.6.21) (resigned 24.6.22)

Independent Examiner

Blackthorns
Chartered Accountants
Blackthorns House
80-82 Dudley Road
Lye
Stourbridge
West Midlands
DY9 8ET

Approved by order of the board of trustees on 29 September 2022 and signed on its behalf by:

Mrs K A Turner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE FOR JOEL

Independent examiner's report to the trustees of Smile for Joel

I report to the charity trustees on my examination of the accounts of Smile for Joel (the Trust) for the year ended 30 November 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Victoria Brassington BA FCA
Blackthorns
Chartered Accountants
Blackthorns House
80-82 Dudley Road
Lye
Stourbridge
West Midlands
DY9 8ET

29 September 2022

SMILE FOR JOEL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2021

	Notes	30.11.21 Unrestricted fund £	30.11.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		69,345	73,597
Other income		3,669	-
Total		<u>73,014</u>	<u>73,597</u>
 EXPENDITURE ON			
Raising funds		24,028	21,327
Charitable activities			
Service delivery		45,000	43,597
Other		7,219	4,791
Total		<u>76,247</u>	<u>69,715</u>
NET INCOME/(EXPENDITURE)		<u>(3,233)</u>	<u>3,882</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		137,135	133,253
TOTAL FUNDS CARRIED FORWARD		<u><u>133,902</u></u>	<u><u>137,135</u></u>

The notes form part of these financial statements

SMILE FOR JOEL

BALANCE SHEET 30 NOVEMBER 2021

		30.11.21	30.11.20
		Unrestricted	Total
		fund	funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank		134,652	137,619
CREDITORS			
Amounts falling due within one year	5	(750)	(484)
NET CURRENT ASSETS		<u>133,902</u>	<u>137,135</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		133,902	137,135
NET ASSETS		<u>133,902</u>	<u>137,135</u>
FUNDS			
Unrestricted funds	6	<u>133,902</u>	<u>137,135</u>
TOTAL FUNDS		<u>133,902</u>	<u>137,135</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2022 and were signed on its behalf by:

K A Turner - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Amounts receivable under the Coronavirus Job Retention Scheme have been accounted for on an accruals basis.

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 NOVEMBER 2021

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.21	30.11.20
Administration and fundraising	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	73,597
EXPENDITURE ON	
Raising funds	21,327
Charitable activities	
Service delivery	43,597
Other	4,791
Total	<u>69,715</u>
NET INCOME	<u>3,882</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	133,253
TOTAL FUNDS CARRIED FORWARD	<u>137,135</u>

SMILE FOR JOEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2021**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.21	30.11.20
	£	£
Trade creditors	313	81
Taxation and social security	401	403
Other creditors	36	-
	<u>750</u>	<u>484</u>

6. MOVEMENT IN FUNDS

	At 1.12.20	Net movement in funds	At 30.11.21
	£	£	£
Unrestricted funds			
General fund	137,135	(3,233)	133,902
	<u>137,135</u>	<u>(3,233)</u>	<u>133,902</u>
TOTAL FUNDS	<u>137,135</u>	<u>(3,233)</u>	<u>133,902</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	73,014	(76,247)	(3,233)
	<u>73,014</u>	<u>(76,247)</u>	<u>(3,233)</u>
TOTAL FUNDS	<u>73,014</u>	<u>(76,247)</u>	<u>(3,233)</u>

Comparatives for movement in funds

	At 1.12.19	Net movement in funds	At 30.11.20
	£	£	£
Unrestricted funds			
General fund	133,253	3,882	137,135
	<u>133,253</u>	<u>3,882</u>	<u>137,135</u>
TOTAL FUNDS	<u>133,253</u>	<u>3,882</u>	<u>137,135</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2021

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,597	(69,715)	3,882
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>73,597</u>	<u>(69,715)</u>	<u>3,882</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.19 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	133,253	649	133,902
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>133,253</u>	<u>649</u>	<u>133,902</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,611	(145,962)	649
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>146,611</u>	<u>(145,962)</u>	<u>649</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2021.

SMILE FOR JOEL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2021

	30.11.21 £	30.11.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	69,222	73,597
Gift aid	123	-
	<u>69,345</u>	<u>73,597</u>
Other income		
Government grants	3,669	-
	<u>73,014</u>	<u>73,597</u>
Total incoming resources	73,014	73,597
EXPENDITURE		
Raising donations and legacies		
Wages	18,637	17,237
Pensions	31	-
Advertising and marketing	1,685	2,950
	<u>20,353</u>	<u>20,187</u>
Other trading activities		
Costs of fundraising	3,675	1,140
Charitable activities		
Service delivery	45,000	43,597
Support costs		
Management		
Telephone	785	1,032
Postage and stationery	3,890	2,300
Sundries	2,544	1,250
Motor Expense	-	184
Travel	-	25
	<u>7,219</u>	<u>4,791</u>
Total resources expended	<u>76,247</u>	<u>69,715</u>
Net (expenditure)/income	<u><u>(3,233)</u></u>	<u><u>3,882</u></u>

This page does not form part of the statutory financial statements

SMILE FOR JOEL

England & Wales - Charity number 1175874

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2020
FOR
SMILE FOR JOEL**

Blackthorns
Chartered Accountants
Blackthorns House
80-82 Dudley Road
Lye
Stourbridge
West Midlands
DY9 8ET

SMILE FOR JOEL

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2020

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SMILE FOR JOEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 30 November 2020. 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the charity are:

- to help families of the victims of murder in the UK
- working with the UK tourism industry to raise awareness of the security and safety risks at holiday destinations
- working with schools to promote tolerance and diversity

Significant activities

The charity carries out fundraising events throughout the year. The charity has worked closely with Victim Support to provide assistance to the families of the victims of murder in the UK.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is proud to have helped bereaved families across the UK who have lost loved ones through murder.

The charity is also committed to raising awareness within the tourism industry and with the public of the security risks of destinations and how these are assessed.

Fundraising activities

Fundraising during the year has been difficult with many of the face to face fundraising events being cancelled due to Covid 19.

The charity did continue to receive donations from individuals during the period and online fundraising events also took place.

Since the year end things have continued to be difficult with further lock downs and restrictions being put in place, however face to face events are now taking place again.

Run for Joel took place in September and the first batch of jumpers in the Jump for Joel event finally got to do their skydive in September after several cancellations, although half of the fundraisers have yet to jump.

The second annual charity ball was cancelled in 2020 but will be taking place again in November 2021 and will hopefully be even more successful than the first event in 2019.

SMILE FOR JOEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2020

FINANCIAL REVIEW

Reserves policy

The charity's policy for holding reserves is to hold approximately one years' expenditure as a minimum reserve forward, with this level being subject to review if the support sought and the charity's operations increase.

This level of reserves is based on anticipated funding levels for support for families and the need to fund the charity's costs.

Costs in the year were below this level due to the restrictions in place for Covid 19 but would otherwise have been just within this level.

Reserves held

Reserves held have increased during the year by £3,882, to £137,135.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is controlled by its governing document, a deed of trust, and is constituted as a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Any new trustees must be appointed by the current trustees, who must have regard to the relevant skills, knowledge and experience of the potential trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1175874

Principal address

Wednesbury
West Midlands
WS10 7DG

Trustees

O G Richards
L Harrison (resigned 1.6.21)
M Churchill (resigned 1.6.21)
S Saul
Mrs K A Turner
D Middleton (appointed 1.6.21)

Independent Examiner

Blackthorns
Chartered Accountants
Blackthorns House
80-82 Dudley Road
Lye
Stourbridge
West Midlands
DY9 8ET

SMILE FOR JOEL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2020**

Approved by order of the board of trustees on 30 September 2021 and signed on its behalf by:

Mrs K A Turner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE FOR JOEL

Independent examiner's report to the trustees of Smile for Joel

I report to the charity trustees on my examination of the accounts of Smile for Joel (the Trust) for the year ended 30 November 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Victoria Brassington BA FCA
Blackthorns
Chartered Accountants
Blackthorns House
80-82 Dudley Road
Lye
Stourbridge
West Midlands
DY9 8ET

30 September 2021

SMILE FOR JOEL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2020

	Notes	30.11.20 Unrestricted fund £	30.11.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		73,597	97,658
EXPENDITURE ON			
Raising funds		21,327	38,964
Charitable activities			
Service delivery		43,597	40,000
Other		4,791	7,391
Total		<u>69,715</u>	<u>86,355</u>
NET INCOME		3,882	11,303
RECONCILIATION OF FUNDS			
Total funds brought forward		133,253	121,950
TOTAL FUNDS CARRIED FORWARD		<u><u>137,135</u></u>	<u><u>133,253</u></u>

The notes form part of these financial statements

SMILE FOR JOEL

BALANCE SHEET 30 NOVEMBER 2020

		30.11.20	30.11.19
	Notes	Unrestricted fund £	Total funds £
CURRENT ASSETS			
Cash at bank		137,619	133,633
CREDITORS			
Amounts falling due within one year	5	(484)	(380)
NET CURRENT ASSETS		<u>137,135</u>	<u>133,253</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		137,135	133,253
NET ASSETS		<u>137,135</u>	<u>133,253</u>
FUNDS			
Unrestricted funds	6	<u>137,135</u>	<u>133,253</u>
TOTAL FUNDS		<u>137,135</u>	<u>133,253</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2021 and were signed on its behalf by:

K A Turner - Trustee

The notes form part of these financial statements

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2020 nor for the year ended 30 November 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2020 nor for the year ended 30 November 2019.

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 NOVEMBER 2020

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.20	30.11.19
Administration and fundraising	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

**Unrestricted
fund
£**

INCOME AND ENDOWMENTS FROM

Donations and legacies

97,658

EXPENDITURE ON

Raising funds

38,964

Charitable activities

Service delivery

40,000

Other

7,391

Total

86,355

NET INCOME

11,303

RECONCILIATION OF FUNDS

Total funds brought forward

121,950

TOTAL FUNDS CARRIED FORWARD

133,253

SMILE FOR JOEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2020**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.20	30.11.19
	£	£
Trade creditors	81	81
Taxation and social security	403	299
	<u>484</u>	<u>380</u>
	<u><u>484</u></u>	<u><u>380</u></u>

6. MOVEMENT IN FUNDS

	At 1.12.19	Net movement in funds	At 30.11.20
	£	£	£
Unrestricted funds			
General fund	133,253	3,882	137,135
	<u>133,253</u>	<u>3,882</u>	<u>137,135</u>
TOTAL FUNDS	<u><u>133,253</u></u>	<u><u>3,882</u></u>	<u><u>137,135</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	73,597	(69,715)	3,882
	<u>73,597</u>	<u>(69,715)</u>	<u>3,882</u>
TOTAL FUNDS	<u><u>73,597</u></u>	<u><u>(69,715)</u></u>	<u><u>3,882</u></u>

Comparatives for movement in funds

	At 1.12.18	Net movement in funds	At 30.11.19
	£	£	£
Unrestricted funds			
General fund	121,950	11,303	133,253
	<u>121,950</u>	<u>11,303</u>	<u>133,253</u>
TOTAL FUNDS	<u><u>121,950</u></u>	<u><u>11,303</u></u>	<u><u>133,253</u></u>

SMILE FOR JOEL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 NOVEMBER 2020

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,658	(86,355)	11,303
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>97,658</u>	<u>(86,355)</u>	<u>11,303</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.18 £	Net movement in funds £	At 30.11.20 £
Unrestricted funds			
General fund	121,950	15,185	137,135
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>121,950</u>	<u>15,185</u>	<u>137,135</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	171,255	(156,070)	15,185
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>171,255</u>	<u>(156,070)</u>	<u>15,185</u>

SMILE FOR JOEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2020**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2020.