

**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
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Stourbridge
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DY9 8ET

SMILE FOR JOEL

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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		69,715	86,355
NET INCOME		3,882	11,303
RECONCILIATION OF FUNDS			
Total funds brought forward		133,253	121,950
TOTAL FUNDS CARRIED FORWARD		137,135	133,253

The notes form part of these financial statements

SMILE FOR JOEL

BALANCE SHEET 30 NOVEMBER 2020

		30.11.20 Unrestricted fund £	30.11.19 Total funds £
CURRENT ASSETS	Notes		
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	6		
Unrestricted funds		<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	<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>

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>133,253</u>	<u>3,882</u>	<u>137,135</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>73,597</u>	<u>(69,715)</u>	<u>3,882</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>121,950</u>	<u>11,303</u>	<u>133,253</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.