

**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**

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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**

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### **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**

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## **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

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

The notes form part of these financial statements

# SMILE FOR JOEL

## BALANCE SHEET 30 NOVEMBER 2021

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

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**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.



**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:

	<b>30.11.21</b>	<b>30.11.20</b>
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**

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

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

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**6. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

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

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

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	146,611	(145,962)	649
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	69,222	73,597
Gift aid	123	-
	<u>69,345</u>	<u>73,597</u>
<b>Other income</b>		
Government grants	3,669	-
	<u>73,014</u>	<u>73,597</u>
<b>Total incoming resources</b>		
	73,014	73,597
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	18,637	17,237
Pensions	31	-
Advertising and marketing	1,685	2,950
	<u>20,353</u>	<u>20,187</u>
<b>Other trading activities</b>		
Costs of fundraising	3,675	1,140
<b>Charitable activities</b>		
Service delivery	45,000	43,597
<b>Support costs</b>		
<b>Management</b>		
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>
<b>Net (expenditure)/income</b>	<u>(3,233)</u>	<u>3,882</u>

This page does not form part of the statutory financial statements