

**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
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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 Unrestricted fund £	30.11.21 Total funds £
CURRENT ASSETS	Notes		
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	6		
Unrestricted funds		<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.

**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	<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	<u>3,669</u>
Total	<u>73,014</u>
EXPENDITURE ON	
Raising funds	24,028
Charitable activities	
Service delivery	45,000
Other	<u>7,219</u>
Total	<u>76,247</u>
NET INCOME/(EXPENDITURE)	(3,233)
RECONCILIATION OF FUNDS	
Total funds brought forward	137,135
TOTAL FUNDS CARRIED FORWARD	<u><u>133,902</u></u>

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>

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

This page does not form part of the statutory financial statements