

S.M.I.L.E LONDON & ESSEX

England & Wales · Charity number 1177989

Details

Status Registered

Legal form CIO

Registered 2018-04-17

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

Contact

Address 40
High Street
Romford
RM1 1HR

Phone 07415141437

Email Info@smilelondonessex.com

Website www.smilelondonessex.com

Activities

Objects: TO RELIEVE THE NEEDS OF PERSONS IN LONDON AND ESSEX THAT ARE IN FINANCIAL HARDSHIP IN SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME THINK FIT, IN PARTICULAR, BUT NOT EXCLUSIVELY BY PROVIDING EMERGENCY FOOD, ESSENTIAL TOILETRIES, AND HOUSEHOLD ITEMS TO INDIVIDUALS AND FAMILIES IN NEED AND/OR FOR DISTRIBUTION BY CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY

Activities: Supporting families living in crisis in London and Essex. All support is provided via a referral from a front line professional who know the families financial struggle.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Barking And Dagenham
- Essex
- Hackney
- Havering
- Redbridge
- Southend-on-sea

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£243,538	£253,992	-	-
2024-03-31	£260,936	£218,361	-	-
2023-03-31	£187,930	£169,850	-	-
2022-03-31	£165,921	£136,541	-	-
2021-03-31	£162,545	£132,990	-	-

Trustees

Name	Role	Appointed
PAUL PERRY	Chair	2018-10-13
Charleen Elton		2024-11-19
Wendy Haxell		2019-10-02

S.M.I.L.E LONDON & ESSEX

England & Wales - Charity number 1177989

Accounts



Trustees' Annual Report for the period

From 01/04/2024 To 31/03/2025

Charity name: S.M.I.L.E LONDON & ESSEX

Charity registration number: 1177989

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To help individuals and families in London and Essex who are suffering from homelessness, poverty, and low income
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none">• Clothing Bank (Providing free clothing – and the opportunity for the families to choose the garments they wish)• Free School uniform• Welcome Home Boxes (a box filled with essentials for the first 24 hours in a new home)• Christmas Present Appeal• Easter Egg appeal• Prom Appeal• Community Food Pantry• Craft and Cooking Workshops
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	Our volunteers contribute to the running of our charity, we recruit via a local volunteer centre. Their roles range from general admin to sorting/ packing of donations, driving and inventory of goods.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><u>CHRISTMAS</u></p> <p>One of our main appeals is to provide Christmas presents for children living in homeless hostels in London and Essex. 2024's Christmas shoebox appeal was a great success. The local community supported us with donations of goods as well as financial aid. We were pleased to hand out a total of 1644 presents to children in poverty. The children we helped would be without presents if it was not for our appeal. Running this appeal through our social media platforms benefited not only our clients but also the local community to remove the taboo of poverty in the UK. We received a high amount of feedback from the community who were not aware of the plight of poverty in the local area. The children who received the presents were overwhelmed with the generosity. They are no longer isolated from their peers and have a common experience to their peers with receiving presents Christmas morning as well as a Christmas dinner provided by S.M.I.L.E</p> <p><u>TOOLS FOR SCHOOL</u></p> <p>This year's school uniform appeal was extremely busy. We provided full school uniform for 510 children aged 3-16</p> <p><u>COMMUNITY FOOD PANTRY</u></p> <p>We partnered up with The Felix Project to redistribute good quality food destined for landfill. We progressed from gifting fresh food products to having a fully stocked pantry of long life food items. In 2024-2025 we distributed £67,482 worth of food weighing 23,780 KG</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>For each appeal where we had the precise number of clients to support, we achieved this with a minimum of 100% With most of the appeals ending with overachievements on the original targets set.</p> <p><u>EASTER</u> This year we were able to provide 1644 children with a chocolate egg to celebrate Easter with their peers.</p>
Performance of fundraising activities against objectives set	Para 1.41	<p>This year we were unable to secure any large funds. We applied to National Lottery, Lethersellers trust, Ford Trust, Greggs Foundation however was unsuccessful.</p> <p>During this period the charity was forced to evict the site we operated from for 5 years. Together with the community we raised over £40,000 to secure a new bigger site which we moved into 8th May 2024</p> <p>We now have a larger shop to sell donation items at a low cost to help raise more funds. This year it has generated just over £15,500 which will help with the rising costs of the utilities, rent and salaries.</p>
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a good position at the end of the financial period with total funds carried forward of £107,271 at the period end and a net expenditure for the year of £10,455
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Due to the nature of the charity, we have many families in crisis approach us out of the appeal dates. Therefore, we require the reserves to cover any support required by our clients.
Amount of reserves held	Para 1.22	£107,271
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - No uncertainties

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Most of our unrestricted funds are generated from community donations. This is via 3rd party fundraising, as well as focused social media fundraising campaigns.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		A Charitable incorporated Organisation (Foundation Structure)
Type of governing document (statutory, royal chartered)	Para 1.25	Constitution Document
How is the charity constituted? (unincorporated association, CIO)	Para 1.25	CIO (Foundation Structure)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The CIO must have a board of no fewer than 3 trustees.</p> <p>New trustees may be recruited to the board and any time by the trustees. In selecting individuals for the appointment of a trustee, the trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>The trustees may, by and from their numbers and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	All new trustees are given a copy of the Constitution, previous AGM meetings and a copy of the previous year's accounts.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is not part of a wider network.
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	S.M.I.L.E London & Essex
Other name the charity uses	
Registered charity number	1177989
Charity's principal address	40 High Street, Romford, RM1 1HR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Maria Quaife	Chair	17/04/2018 – 01/11/2019	
2	Trishna Datta	Secretary	17/04/2018 – 01/03/2019	
3	Mubasher Mumtaz		17/04/2018 – 01/10/2018	
4	Paul Perry	Chair	01/10/2018 – Current	
5	Maisie Wilson		01/10/2018 – 27/01/2020	
6	Wendy Haxell	Secretary	01/11/2019 - Current	
7	Jamie Carr		27/01/2020 - 19/11/2024	
8	Charleen Elton		19/11/2024 - Current	
9				
10				
11				
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14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A

Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A
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Additional information (optional)

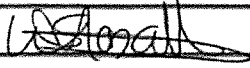
Names and addresses of advisers (Optional information)		
Type of adviser	Name	Address
Name of chief executive or names of senior staff members (Optional information)		
Maria Quaife – Chief Executive		

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.		
Signed on behalf of the charity's trustees		
Signature(s)		
		
Full name(s)		
Wendy HAXELL		
Position (eg Secretary, Chair, etc)	Secretary	
Date	19/1/2026	

REGISTERED COMPANY NUMBER: CE013825 (England and Wales)
REGISTERED CHARITY NUMBER: 1177989

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
S.M.I.L.E. LONDON & ESSEX**

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

S.M.I.L.E. LONDON & ESSEX

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FOR THE YEAR ENDED 31 MARCH 2025**

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S.M.I.L.E. LONDON & ESSEX
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is controlled by its constitution, as defined by the Companies Act 2006 and Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013825 (England and Wales)

Registered Charity number

1177989

Registered office

40 High Street
Romford
Essex
RM1 1HR

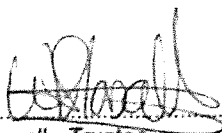
Trustees

P Perry
W Haxell
J Carr (resigned 19.11.2024)
C Elton (appointed 19.11.2024)

Independent Examiner

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

Approved by order of the board of trustees on 19/1/2026 and signed on its behalf by:


.....
W Haxell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
S.M.I.L.E. LONDON & ESSEX**

Independent examiner's report to the trustees of S.M.I.L.E. London & Essex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Timothy Harbour BSc FCA
The Institute of Chartered Accountants in England and Wales

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

Date: 20/01/2026

S.M.I.L.E. LONDON & ESSEX

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		219,759	23,779	243,538	260,936
EXPENDITURE ON					
Charitable activities					
General		225,622	27,390	253,012	209,346
Other		981	-	981	9,015
Total		<u>226,603</u>	<u>27,390</u>	<u>253,993</u>	<u>218,361</u>
NET INCOME/(EXPENDITURE)		(6,844)	(3,611)	(10,455)	42,575
RECONCILIATION OF FUNDS					
Total funds brought forward		94,257	23,469	117,726	75,151
TOTAL FUNDS CARRIED FORWARD		<u><u>87,413</u></u>	<u><u>19,858</u></u>	<u><u>107,271</u></u>	<u><u>117,726</u></u>

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Stocks	4	22,901	-	22,901	25,674
Debtors	5	3,247	-	3,247	200
Cash at bank		61,346	19,858	81,204	91,852
		<u>87,494</u>	<u>19,858</u>	<u>107,352</u>	<u>117,726</u>
CREDITORS					
Amounts falling due within one year	6	(81)	-	(81)	-
NET CURRENT ASSETS		<u>87,413</u>	<u>19,858</u>	<u>107,271</u>	<u>117,726</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>87,413</u>	<u>19,858</u>	<u>107,271</u>	<u>117,726</u>
NET ASSETS		<u>87,413</u>	<u>19,858</u>	<u>107,271</u>	<u>117,726</u>
FUNDS					
Unrestricted funds	8			87,413	94,257
Restricted funds				19,858	23,469
TOTAL FUNDS				<u>107,271</u>	<u>117,726</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

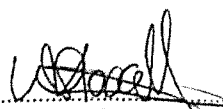
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19/1/2026 and were signed on its behalf by:


.....
W Haxell - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	184,782	76,154	260,936
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
General	143,086	66,260	209,346
Other	8,724	291	9,015
	<u> </u>	<u> </u>	<u> </u>
Total	151,810	66,551	218,361
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	32,972	9,603	42,575
RECONCILIATION OF FUNDS			
Total funds brought forward	61,285	13,866	75,151
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	94,257	23,469	117,726
	<u> </u>	<u> </u>	<u> </u>
4. STOCKS		2025	2024
		£	£
Stocks		22,901	25,674
		<u> </u>	<u> </u>
5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Other debtors		200	200
Prepayments		3,047	-
		<u> </u>	<u> </u>
		3,247	200
		<u> </u>	<u> </u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
		£	£
	Social security and other taxes	81	-
		<u>81</u>	<u>-</u>

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	18,000	-
Between one and five years	55,000	-
	<u>73,000</u>	<u>-</u>

Lease costs expenses in the year were £16,500.

8. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	94,257	(6,844)	87,413
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	2,742	(2,742)	-
Cost to up keep the pantry	727	1,131	1,858
The National Lottery Community Fund - SMILE Community Pantry	20,000	(20,000)	-
Contributions to rent costs	-	18,000	18,000
	<u>23,469</u>	<u>(3,611)</u>	<u>19,858</u>
TOTAL FUNDS	<u>117,726</u>	<u>(10,455)</u>	<u>107,271</u>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,759	(226,603)	(6,844)
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	(1)	(2,741)	(2,742)
Cost to up keep the pantry	5,780	(4,649)	1,131
The National Lottery Community Fund - SMILE Community Pantry	-	(20,000)	(20,000)
Contributions to rent costs	18,000	-	18,000
	<u>23,779</u>	<u>(27,390)</u>	<u>(3,611)</u>
TOTAL FUNDS	<u>243,538</u>	<u>(253,993)</u>	<u>(10,455)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	61,285	32,972	94,257
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	12,098	(9,356)	2,742
Cost to up keep the pantry	1,768	(1,041)	727
The National Lottery Community Fund - SMILE Community Pantry	-	20,000	20,000
	<u>13,866</u>	<u>9,603</u>	<u>23,469</u>
TOTAL FUNDS	<u>75,151</u>	<u>42,575</u>	<u>117,726</u>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. 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	184,782	(151,810)	32,972
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	41,403	(50,759)	(9,356)
Cost to up keep the pantry	2,251	(3,292)	(1,041)
HTH - New Home Box service	2,500	(2,500)	-
The National Lottery Community Fund - SMILE Community Pantry	30,000	(10,000)	20,000
	<u>76,154</u>	<u>(66,551)</u>	<u>9,603</u>
TOTAL FUNDS	<u>260,936</u>	<u>(218,361)</u>	<u>42,575</u>

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	61,285	26,128	87,413
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	12,098	(12,098)	-
Cost to up keep the pantry	1,768	90	1,858
Contributions to rent costs	-	18,000	18,000
	<u>13,866</u>	<u>5,992</u>	<u>19,858</u>
TOTAL FUNDS	<u>75,151</u>	<u>32,120</u>	<u>107,271</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. MOVEMENT IN FUNDS - continued

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	404,541	(378,413)	26,128
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	41,402	(53,500)	(12,098)
Cost to up keep the pantry	8,031	(7,941)	90
HTH - New Home Box service	2,500	(2,500)	-
The National Lottery Community Fund - SMILE Community Pantry	30,000	(30,000)	-
Contributions to rent costs	18,000	-	18,000
	99,933	(93,941)	5,992
TOTAL FUNDS	504,474	(472,354)	32,120

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	83,361	43,649
Grants	5,780	76,403
Shop income	15,571	5,615
Donated services and facilities	4,222	25,332
Goods donated	134,604	109,937
	<u>243,538</u>	<u>260,936</u>
Total incoming resources	243,538	260,936
 EXPENDITURE		
Charitable activities		
Rates and water	1,121	-
Charitable activities	6,825	8,153
Volunteer expenses	433	504
Goods distributed	137,377	100,424
	<u>145,756</u>	<u>109,081</u>
 Other		
Fundraising event costs	117	-
Training	36	315
Wastage	828	8,700
	<u>981</u>	<u>9,015</u>
 Support costs		
Management		
Wages	72,272	63,051
Social security	1,373	883
Office capital	1,068	786
Insurance	-	228
Light and heat	1,584	-
Telephone	1,125	2,090
Postage and stationery	979	788
Logistics	2,558	1,935
Storage	-	228
Accountancy	2,028	1,912
Rent	22,084	26,835
	<u>105,071</u>	<u>98,736</u>
 Information technology		
Repairs and renewals	2,185	1,529
	<u>253,993</u>	<u>218,361</u>
Total resources expended	253,993	218,361
Net (expenditure)/income	<u>(10,455)</u>	<u>42,575</u>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: CE013825 (England and Wales)
REGISTERED CHARITY NUMBER: 1177989

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
S.M.I.L.E. LONDON & ESSEX**

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

S.M.I.L.E. LONDON & ESSEX

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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S.M.I.L.E. LONDON & ESSEX
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is controlled by its constitution, as defined by the Companies Act 2006 and Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013825 (England and Wales)

Registered Charity number

1177989

Registered office

40 High Street
Romford
Essex
RM1 1HR

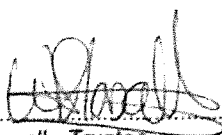
Trustees

P Perry
W Haxell
J Carr (resigned 19.11.2024)
C Elton (appointed 19.11.2024)

Independent Examiner

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

Approved by order of the board of trustees on 19/1/2026 and signed on its behalf by:


.....
W Haxell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
S.M.I.L.E. LONDON & ESSEX**

Independent examiner's report to the trustees of S.M.I.L.E. London & Essex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Timothy Harbour BSc FCA
The Institute of Chartered Accountants in England and Wales

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

Date: 20/01/2026

S.M.I.L.E. LONDON & ESSEX

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		219,759	23,779	243,538	260,936
EXPENDITURE ON					
Charitable activities					
General		225,622	27,390	253,012	209,346
Other		981	-	981	9,015
Total		<u>226,603</u>	<u>27,390</u>	<u>253,993</u>	<u>218,361</u>
NET INCOME/(EXPENDITURE)		(6,844)	(3,611)	(10,455)	42,575
RECONCILIATION OF FUNDS					
Total funds brought forward		94,257	23,469	117,726	75,151
TOTAL FUNDS CARRIED FORWARD		<u><u>87,413</u></u>	<u><u>19,858</u></u>	<u><u>107,271</u></u>	<u><u>117,726</u></u>

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Stocks	4	22,901	-	22,901	25,674
Debtors	5	3,247	-	3,247	200
Cash at bank		61,346	19,858	81,204	91,852
		<u>87,494</u>	<u>19,858</u>	<u>107,352</u>	<u>117,726</u>
CREDITORS					
Amounts falling due within one year	6	(81)	-	(81)	-
NET CURRENT ASSETS		<u>87,413</u>	<u>19,858</u>	<u>107,271</u>	<u>117,726</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>87,413</u>	<u>19,858</u>	<u>107,271</u>	<u>117,726</u>
NET ASSETS		<u>87,413</u>	<u>19,858</u>	<u>107,271</u>	<u>117,726</u>
FUNDS					
Unrestricted funds	8			87,413	94,257
Restricted funds				19,858	23,469
TOTAL FUNDS				<u>107,271</u>	<u>117,726</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

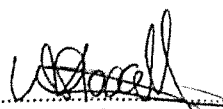
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19/1/2026 and were signed on its behalf by:


.....
W Haxell - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	184,782	76,154	260,936
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
General	143,086	66,260	209,346
Other	8,724	291	9,015
	<u> </u>	<u> </u>	<u> </u>
Total	151,810	66,551	218,361
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	32,972	9,603	42,575
RECONCILIATION OF FUNDS			
Total funds brought forward	61,285	13,866	75,151
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	94,257	23,469	117,726
	<u> </u>	<u> </u>	<u> </u>
4. STOCKS		2025	2024
		£	£
Stocks		22,901	25,674
		<u> </u>	<u> </u>
5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Other debtors		200	200
Prepayments		3,047	-
		<u> </u>	<u> </u>
		3,247	200
		<u> </u>	<u> </u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025 £	2024 £
	Social security and other taxes	81	-
		<u>81</u>	<u>-</u>

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	18,000	-
Between one and five years	55,000	-
	<u>73,000</u>	<u>-</u>

Lease costs expenses in the year were £16,500.

8. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	94,257	(6,844)	87,413
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	2,742	(2,742)	-
Cost to up keep the pantry	727	1,131	1,858
The National Lottery Community Fund - SMILE Community Pantry	20,000	(20,000)	-
Contributions to rent costs	-	18,000	18,000
	<u>23,469</u>	<u>(3,611)</u>	<u>19,858</u>
TOTAL FUNDS	<u>117,726</u>	<u>(10,455)</u>	<u>107,271</u>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,759	(226,603)	(6,844)
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	(1)	(2,741)	(2,742)
Cost to up keep the pantry	5,780	(4,649)	1,131
The National Lottery Community Fund - SMILE Community Pantry	-	(20,000)	(20,000)
Contributions to rent costs	18,000	-	18,000
	<u>23,779</u>	<u>(27,390)</u>	<u>(3,611)</u>
TOTAL FUNDS	<u>243,538</u>	<u>(253,993)</u>	<u>(10,455)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	61,285	32,972	94,257
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	12,098	(9,356)	2,742
Cost to up keep the pantry	1,768	(1,041)	727
The National Lottery Community Fund - SMILE Community Pantry	-	20,000	20,000
	<u>13,866</u>	<u>9,603</u>	<u>23,469</u>
TOTAL FUNDS	<u>75,151</u>	<u>42,575</u>	<u>117,726</u>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. 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	184,782	(151,810)	32,972
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	41,403	(50,759)	(9,356)
Cost to up keep the pantry	2,251	(3,292)	(1,041)
HTH - New Home Box service	2,500	(2,500)	-
The National Lottery Community Fund - SMILE Community Pantry	30,000	(10,000)	20,000
	<u>76,154</u>	<u>(66,551)</u>	<u>9,603</u>
TOTAL FUNDS	<u>260,936</u>	<u>(218,361)</u>	<u>42,575</u>

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	61,285	26,128	87,413
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	12,098	(12,098)	-
Cost to up keep the pantry	1,768	90	1,858
Contributions to rent costs	-	18,000	18,000
	<u>13,866</u>	<u>5,992</u>	<u>19,858</u>
TOTAL FUNDS	<u>75,151</u>	<u>32,120</u>	<u>107,271</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. MOVEMENT IN FUNDS - continued

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	404,541	(378,413)	26,128
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	41,402	(53,500)	(12,098)
Cost to up keep the pantry	8,031	(7,941)	90
HTH - New Home Box service	2,500	(2,500)	-
The National Lottery Community Fund - SMILE Community Pantry	30,000	(30,000)	-
Contributions to rent costs	18,000	-	18,000
	99,933	(93,941)	5,992
TOTAL FUNDS	504,474	(472,354)	32,120

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	83,361	43,649
Grants	5,780	76,403
Shop income	15,571	5,615
Donated services and facilities	4,222	25,332
Goods donated	134,604	109,937
	<u>243,538</u>	<u>260,936</u>
Total incoming resources	243,538	260,936
 EXPENDITURE		
Charitable activities		
Rates and water	1,121	-
Charitable activities	6,825	8,153
Volunteer expenses	433	504
Goods distributed	137,377	100,424
	<u>145,756</u>	<u>109,081</u>
 Other		
Fundraising event costs	117	-
Training	36	315
Wastage	828	8,700
	<u>981</u>	<u>9,015</u>
 Support costs		
Management		
Wages	72,272	63,051
Social security	1,373	883
Office capital	1,068	786
Insurance	-	228
Light and heat	1,584	-
Telephone	1,125	2,090
Postage and stationery	979	788
Logistics	2,558	1,935
Storage	-	228
Accountancy	2,028	1,912
Rent	22,084	26,835
	<u>105,071</u>	<u>98,736</u>
 Information technology		
Repairs and renewals	2,185	1,529
	<u>253,993</u>	<u>218,361</u>
Total resources expended	253,993	218,361
Net (expenditure)/income	<u>(10,455)</u>	<u>42,575</u>

This page does not form part of the statutory financial statements

S.M.I.L.E LONDON & ESSEX

England & Wales - Charity number 1177989

Accounts



Trustees' Annual Report for the period

From 01/04/2023 To 31/03/2024

Charity name: S.M.I.L.E LONDON & ESSEX

Charity registration number: 1177989

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To help individuals and families in London and Essex who are suffering from homelessness, poverty, and low income
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none">- Clothing Bank (Providing free clothing – and the opportunity for the families to choose the garments they wish)- Free School uniform- Welcome Home Boxes (a box filled with essentials for the first 24 hours in a new home)- Christmas Present Appeal- Easter Egg appeal- Prom Appeal
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	Our volunteers contribute to the running of our charity, we recruit via a local volunteer centre. Their roles range from general admin to sorting/ packing of donations, driving and inventory of goods.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><u>CHRISTMAS</u></p> <p>One of our main appeals is to provide Christmas presents for children living in homeless hostels in London and Essex. 2023's Christmas shoebox appeal was a great success. The local community supported us with donations of goods as well as financial aid. We were pleased to hand out a total of 2700 presents to children in poverty. The children we helped would be without presents if it was not for our appeal. Running this appeal through our social media platforms benefited not only our clients but also the local community to remove the taboo of poverty in the UK. We received a high amount of feedback from the community who were not aware of the plight of poverty in the local area. The children who received the presents were overwhelmed with the generosity. They are no longer isolated from their peers and have a common experience to their peers with receiving presents Christmas morning as well as a Christmas dinner provided by S.M.I.L.E</p> <p><u>TOOLS FOR SCHOOL</u></p> <p>This year's school uniform appeal was extremely busy. We provided full school uniform for 408 children aged 3-16</p> <p><u>COMMUNITY FOOD PANTRY</u></p> <p>We partnered up with The Felix Project to redistribute good quality food destined for landfill. We progressed from gifting fresh food products to having a fully stocked pantry of long life food items. In 2023-2024 we distributed £35,000 worth of food weighing 37,625 KG</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>For each appeal where we had the precise number of clients to support, we achieved this with a minimum of 100% With most of the appeals ending with overachievements on the original targets set.</p> <p><u>EASTER</u> This year we were able to provide 1740 children with a chocolate egg to celebrate Easter with their peers.</p>
Performance of fundraising activities against objectives set	Para 1.41	<p>This year we were able to secure a large fund of £54,000 from The National Lottery to support wages and running costs. We also received an additional £20,000 from them through a different grant to support the upkeep of the food pantry.</p> <p>In addition to these 2 large grants we were granted £2,500 to purchase goods for our New Home Boxes and £2000 from neighbourly to add more stock to the pantry.</p> <p>We have also set up a small shop to sell donation items at a low cost to help raise more funds. This year it has generated just over £5000 which will help with the rising costs of the utilities.</p>
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a good position at the end of the financial period with total funds carried forward of £117,725 at the period end and a net income for the year of £42,575
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Due to the nature of the charity, we have many families in crisis approach us out of the appeal dates. Therefore, we require the reserves to cover any support required by our clients.
Amount of reserves held	Para 1.22	£117,725
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - No uncertainties

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Most of our unrestricted funds are generated from community donations. This is via 3rd party fundraising, as well as focused social media fundraising campaigns. We have also received restrictive grants from Neighbourly, ASDA and National Lottery community fund.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		A Charitable incorporated Organisation (Foundation Structure)
Type of governing document <i>(not a trust deed)</i>	Para 1.25	Constitution Document
How is the charity constituted? <i>(not a trust deed)</i>	Para 1.25	CIO (Foundation Structure)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The CIO must have a board of no fewer than 3 trustees.</p> <p>New trustees may be recruited to the board and any time by the trustees. In selecting individuals for the appointment of a trustee, the trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>The trustees may, by and from their numbers and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	All new trustees are given a copy of the Constitution, previous AGM meetings and a copy of the previous year's accounts.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is not part of a wider network.
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	S.M.I.L.E London & Essex
Other name the charity uses	
Charity's principal address	40 High Street, Romford, RM1 1HR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Maria Quaife	Chair	17/04/2018 – 01/11/2019	
2	Trishna Datta	Secretary	17/04/2018 – 01/03/2019	
3	Mubasher Mumtaz		17/04/2018 – 01/10/2018	
4	Paul Perry	Chair	01/10/2018 – current	
5	Maisie Wilson		01/10/2018 – 27/01/2020	
6	Wendy Haxell	Secretary	01/11/2019 - current	
7	Jamie Carr		27/01/2020 - Current	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

Maria Quaife – Chief Executive

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
---	--

Full name(s)

WENDY	HAXELL
-------	--------

Position (eg
Secretary, Chair, etc)

Secretary	
-----------	--

Date

07/01/2025

REGISTERED COMPANY NUMBER: CE013825 (England and Wales)
REGISTERED CHARITY NUMBER: 1177989

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
S.M.I.L.E. LONDON & ESSEX

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

S.M.I.L.E. LONDON & ESSEX

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FOR THE YEAR ENDED 31 MARCH 2024**

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S.M.I.L.E. LONDON & ESSEX

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is controlled by its constitution, as defined by the Companies Act 2006 and Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013825 (England and Wales)

Registered Charity number

1177989

Registered office

40 High Street
Romford
Essex
RM1 1HR

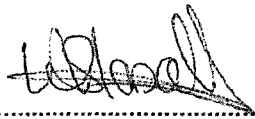
Trustees

P Perry
W Haxell
J Carr

Independent Examiner

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

Approved by order of the board of trustees on 07/01/2025 and signed on its behalf by:



W Haxell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
S.M.I.L.E. LONDON & ESSEX**

Independent examiner's report to the trustees of S.M.I.L.E. London & Essex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Timothy Harbour BSc FCA
The Institute of Chartered Accountants in England and Wales

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

Date: 07/01/2025

S.M.I.L.E. LONDON & ESSEX

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		184,782	76,154	260,936	187,930
EXPENDITURE ON					
Charitable activities					
General		143,086	66,260	209,346	169,014
Other		8,724	291	9,015	836
Total		<u>151,810</u>	<u>66,551</u>	<u>218,361</u>	<u>169,850</u>
NET INCOME		32,972	9,603	42,575	18,080
RECONCILIATION OF FUNDS					
Total funds brought forward		61,285	13,866	75,151	57,071
TOTAL FUNDS CARRIED FORWARD		<u><u>94,257</u></u>	<u><u>23,469</u></u>	<u><u>117,726</u></u>	<u><u>75,151</u></u>

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Stocks	4	25,674	-	25,674	24,861
Debtors	5	200	-	200	680
Cash at bank		70,481	21,371	91,852	49,610
		<u>96,355</u>	<u>21,371</u>	<u>117,726</u>	<u>75,151</u>
NET CURRENT ASSETS		<u>96,355</u>	<u>21,371</u>	<u>117,726</u>	<u>75,151</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>96,355</u>	<u>21,371</u>	<u>117,726</u>	<u>75,151</u>
NET ASSETS					
		<u>96,355</u>	<u>21,371</u>	<u>117,726</u>	<u>75,151</u>
FUNDS					
	6				
Unrestricted funds				94,257	61,285
Restricted funds				23,469	13,866
TOTAL FUNDS				<u>117,726</u>	<u>75,151</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

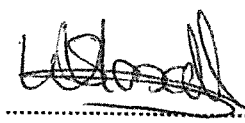
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 05/01/2025 and were signed on its behalf by:


.....
W Haxell - Trustee

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	140,930	47,000	187,930
EXPENDITURE ON			
Charitable activities			
General	105,117	63,897	169,014
Other	96	740	836
Total	<u>105,213</u>	<u>64,637</u>	<u>169,850</u>
NET INCOME/(EXPENDITURE)	35,717	(17,637)	18,080
RECONCILIATION OF FUNDS			
Total funds brought forward	25,568	31,503	57,071
TOTAL FUNDS CARRIED FORWARD	<u><u>61,285</u></u>	<u><u>13,866</u></u>	<u><u>75,151</u></u>
4. STOCKS		2024 £	2023 £
Stocks		<u>25,674</u>	<u>24,861</u>
5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024 £	2023 £
Other debtors		<u>200</u>	<u>680</u>
6. MOVEMENT IN FUNDS		Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	61,285	32,972	94,257
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	12,098	(9,356)	2,742
Cost to up keep the pantry	1,768	(1,041)	727
The National Lottery Community Fund - SMILE Community Pantry	-	20,000	20,000
	<u>13,866</u>	<u>9,603</u>	<u>23,469</u>
TOTAL FUNDS	<u><u>75,151</u></u>	<u><u>42,575</u></u>	<u><u>117,726</u></u>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	184,782	(151,810)	32,972
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	41,403	(50,759)	(9,356)
Cost to up keep the pantry	2,251	(3,292)	(1,041)
HTH - New Home Box service	2,500	(2,500)	-
The National Lottery Community Fund - SMILE Community Pantry	30,000	(10,000)	20,000
	<u>76,154</u>	<u>(66,551)</u>	<u>9,603</u>
TOTAL FUNDS	<u>260,936</u>	<u>(218,361)</u>	<u>42,575</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	25,568	35,717	61,285
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	31,503	(19,405)	12,098
Cost to up keep the pantry	-	1,768	1,768
	<u>31,503</u>	<u>(17,637)</u>	<u>13,866</u>
TOTAL FUNDS	<u>57,071</u>	<u>18,080</u>	<u>75,151</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

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	140,930	(105,213)	35,717
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	44,000	(63,405)	(19,405)
Cost to up keep the pantry	3,000	(1,232)	1,768
	<u>47,000</u>	<u>(64,637)</u>	<u>(17,637)</u>
TOTAL FUNDS	<u>187,930</u>	<u>(169,850)</u>	<u>18,080</u>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	25,568	68,689	94,257
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	31,503	(28,761)	2,742
Cost to up keep the pantry	-	727	727
The National Lottery Community Fund - SMILE Community Pantry	-	20,000	20,000
	<u>31,503</u>	<u>(8,034)</u>	<u>23,469</u>
TOTAL FUNDS	<u>57,071</u>	<u>60,655</u>	<u>117,726</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. MOVEMENT IN FUNDS - continued

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	325,712	(257,023)	68,689
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	85,403	(114,164)	(28,761)
Cost to up keep the pantry	5,251	(4,524)	727
HTH - New Home Box service	2,500	(2,500)	-
The National Lottery Community Fund			
- SMILE Community Pantry	30,000	(10,000)	20,000
	123,154	(131,188)	(8,034)
TOTAL FUNDS	448,866	(388,211)	60,655

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,649	46,414
Grants	76,403	47,000
Shop income	5,615	-
Donated services and facilities	25,332	25,332
Goods donated	109,937	69,184
	260,936	187,930
Total incoming resources	260,936	187,930
EXPENDITURE		
Charitable activities		
Charitable activities	8,153	14,869
Volunteer expenses	504	275
Goods distributed	100,424	59,424
	109,081	74,568
Other		
Fundraising event costs	-	308
Training	315	528
Wastage	8,700	-
	9,015	836
Support costs		
Management		
Wages	63,051	58,609
Social security	883	398
Office capital	786	1,707
Insurance	228	228
Telephone	2,090	1,193
Postage and stationery	788	1,287
Marketing	-	378
Logistics	1,935	2,926
Storage	228	-
Accountancy	1,912	1,794
Rent	26,835	25,452
	98,736	93,972
Information technology		
Repairs and renewals	1,529	474
	218,361	169,850
Total resources expended	218,361	169,850
Net income	42,575	18,080

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: CE013825 (England and Wales)
REGISTERED CHARITY NUMBER: 1177989

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
S.M.I.L.E. LONDON & ESSEX

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

S.M.I.L.E. LONDON & ESSEX

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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S.M.I.L.E. LONDON & ESSEX

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is controlled by its constitution, as defined by the Companies Act 2006 and Charities Act 2011.

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Registered Company number

CE013825 (England and Wales)

Registered Charity number

1177989

Registered office

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Romford
Essex
RM1 1HR

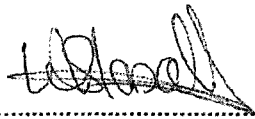
Trustees

P Perry
W Haxell
J Carr

Independent Examiner

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

Approved by order of the board of trustees on 07/01/2025 and signed on its behalf by:



W Haxell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
S.M.I.L.E. LONDON & ESSEX**

Independent examiner's report to the trustees of S.M.I.L.E. London & Essex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
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3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Timothy Harbour BSc FCA
The Institute of Chartered Accountants in England and Wales

Lucentum Business Services Ltd
Beckwith Barn
Warren Estate
Lordship Road
Chelmsford
Essex
CM1 3WT

Date: 07/01/2025

S.M.I.L.E. LONDON & ESSEX

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		184,782	76,154	260,936	187,930
EXPENDITURE ON					
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General		143,086	66,260	209,346	169,014
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NET INCOME		32,972	9,603	42,575	18,080
RECONCILIATION OF FUNDS					
Total funds brought forward		61,285	13,866	75,151	57,071
TOTAL FUNDS CARRIED FORWARD		<u><u>94,257</u></u>	<u><u>23,469</u></u>	<u><u>117,726</u></u>	<u><u>75,151</u></u>

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Stocks	4	25,674	-	25,674	24,861
Debtors	5	200	-	200	680
Cash at bank		70,481	21,371	91,852	49,610
		<u>96,355</u>	<u>21,371</u>	<u>117,726</u>	<u>75,151</u>
NET CURRENT ASSETS		<u>96,355</u>	<u>21,371</u>	<u>117,726</u>	<u>75,151</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>96,355</u>	<u>21,371</u>	<u>117,726</u>	<u>75,151</u>
NET ASSETS					
		<u>96,355</u>	<u>21,371</u>	<u>117,726</u>	<u>75,151</u>
FUNDS					
	6				
Unrestricted funds				94,257	61,285
Restricted funds				23,469	13,866
TOTAL FUNDS				<u>117,726</u>	<u>75,151</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

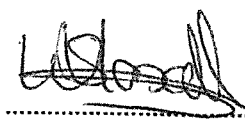
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 05/01/2025 and were signed on its behalf by:


.....
W Haxell - Trustee

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	140,930	47,000	187,930
EXPENDITURE ON			
Charitable activities			
General	105,117	63,897	169,014
Other	96	740	836
Total	<u>105,213</u>	<u>64,637</u>	<u>169,850</u>
NET INCOME/(EXPENDITURE)	35,717	(17,637)	18,080
RECONCILIATION OF FUNDS			
Total funds brought forward	25,568	31,503	57,071
TOTAL FUNDS CARRIED FORWARD	<u><u>61,285</u></u>	<u><u>13,866</u></u>	<u><u>75,151</u></u>
4. STOCKS		2024	2023
Stocks		£ 25,674	£ 24,861
5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
Other debtors		£ 200	£ 680
6. MOVEMENT IN FUNDS		Net movement in funds	At
	At 1/4/23	£	31/3/24
	£	£	£
Unrestricted funds			
General fund	61,285	32,972	94,257
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	12,098	(9,356)	2,742
Cost to up keep the pantry	1,768	(1,041)	727
The National Lottery Community Fund - SMILE Community Pantry	-	20,000	20,000
	<u>13,866</u>	<u>9,603</u>	<u>23,469</u>
TOTAL FUNDS	<u><u>75,151</u></u>	<u><u>42,575</u></u>	<u><u>117,726</u></u>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	184,782	(151,810)	32,972
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	41,403	(50,759)	(9,356)
Cost to up keep the pantry	2,251	(3,292)	(1,041)
HTH - New Home Box service	2,500	(2,500)	-
The National Lottery Community Fund - SMILE Community Pantry	30,000	(10,000)	20,000
	<u>76,154</u>	<u>(66,551)</u>	<u>9,603</u>
TOTAL FUNDS	<u>260,936</u>	<u>(218,361)</u>	<u>42,575</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	25,568	35,717	61,285
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	31,503	(19,405)	12,098
Cost to up keep the pantry	-	1,768	1,768
	<u>31,503</u>	<u>(17,637)</u>	<u>13,866</u>
TOTAL FUNDS	<u>57,071</u>	<u>18,080</u>	<u>75,151</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

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	140,930	(105,213)	35,717
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	44,000	(63,405)	(19,405)
Cost to up keep the pantry	3,000	(1,232)	1,768
	<u>47,000</u>	<u>(64,637)</u>	<u>(17,637)</u>
TOTAL FUNDS	<u>187,930</u>	<u>(169,850)</u>	<u>18,080</u>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	25,568	68,689	94,257
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	31,503	(28,761)	2,742
Cost to up keep the pantry	-	727	727
The National Lottery Community Fund - SMILE Community Pantry	-	20,000	20,000
	<u>31,503</u>	<u>(8,034)</u>	<u>23,469</u>
TOTAL FUNDS	<u>57,071</u>	<u>60,655</u>	<u>117,726</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. MOVEMENT IN FUNDS - continued

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	325,712	(257,023)	68,689
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	85,403	(114,164)	(28,761)
Cost to up keep the pantry	5,251	(4,524)	727
HTH - New Home Box service	2,500	(2,500)	-
The National Lottery Community Fund			
- SMILE Community Pantry	30,000	(10,000)	20,000
	123,154	(131,188)	(8,034)
TOTAL FUNDS	448,866	(388,211)	60,655

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,649	46,414
Grants	76,403	47,000
Shop income	5,615	-
Donated services and facilities	25,332	25,332
Goods donated	109,937	69,184
	260,936	187,930
Total incoming resources	260,936	187,930
 EXPENDITURE		
Charitable activities		
Charitable activities	8,153	14,869
Volunteer expenses	504	275
Goods distributed	100,424	59,424
	109,081	74,568
 Other		
Fundraising event costs	-	308
Training	315	528
Wastage	8,700	-
	9,015	836
 Support costs		
Management		
Wages	63,051	58,609
Social security	883	398
Office capital	786	1,707
Insurance	228	228
Telephone	2,090	1,193
Postage and stationery	788	1,287
Marketing	-	378
Logistics	1,935	2,926
Storage	228	-
Accountancy	1,912	1,794
Rent	26,835	25,452
	98,736	93,972
 Information technology		
Repairs and renewals	1,529	474
	218,361	169,850
Total resources expended	218,361	169,850
 Net income	 42,575	 18,080

This page does not form part of the statutory financial statements

S.M.I.L.E LONDON & ESSEX

England & Wales - Charity number 1177989

Accounts



Trustees' Annual Report for the period

From 01/04/2022 To 31/03/2023

Charity name: S.M.I.L.E LONDON & ESSEX

Charity registration number: 1177989

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To help individuals and families in London and Essex who are suffering from homelessness, poverty, and low income
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"> - Clothing Bank (Providing free clothing – and the opportunity for the families to choose the garments they wish) - Free School uniform - Welcome Home Boxes (a box filled with essentials for the first 24 hours in a new home) - Christmas Present Appeal - Easter Egg appeal - Prom Appeal
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	Our volunteers contribute to the running of our charity, we recruit via a local volunteer centre. Their roles range from general admin to sorting/ packing of donations, driving and inventory of goods.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><u>CHRISTMAS</u></p> <p>One of our main appeals is to provide Christmas presents for children living in homeless hostels in London and Essex. 2022's Christmas shoebox appeal was a great success. The local community supported us with donations of goods as well as financial aid. We were pleased to hand out a total of 1744 presents to children in poverty. The children we helped would be without presents if it was not for our appeal. Running this appeal through our social media platforms benefited not only our clients but also the local community to remove the taboo of poverty in the UK. We received a high amount of feedback from the community who were not aware of the plight of poverty in the local area. The children who received the presents were overwhelmed with the generosity. They are no longer isolated from their peers and have a common experience to their peers with receiving presents Christmas morning as well as a Christmas dinner provided by S.M.I.L.E</p> <p><u>TOOLS FOR SCHOOL</u></p> <p>This year's school uniform appeal was extremely busy. We provided full school uniform for 341 children aged 5-16</p> <p><u>COMMUNITY FOOD PANTRY</u></p> <p>We partnered up with The Felix Project to redistribute good quality food destined for landfill. We progressed from gifting fresh food products to having a fully stocked pantry of long life food items. In 2022-2023 we distributed £13,925 worth of food weighing 6,780KG</p>

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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	For each appeal where we had the precise number of clients to support, we achieved this with a minimum of 100% With most of the appeals ending with overachievements on the original targets set.
Performance of fundraising activities against objectives set	Para 1.41	Fundraising has been a struggle this year. We have received 1 grant from National lottery to support the extension of projects we were running. Public donations have increased and we received £15,000 from one London business, however we have been unsuccessful in our large grant proposals.
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a good position at the end of the financial period with total funds carried forward of £75,151 at the period end and a net income for the year of £18,080
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Due to the nature of the charity, we have many families in crisis approach us out of the appeal dates. Therefore, we require the reserves to cover any support required by our clients.
Amount of reserves held	Para 1.22	£75,151
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - No uncertainties

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Most of our unrestricted funds are generated from community donations. This is via 3rd party fundraising, as well as focused social media fundraising campaigns. We have also received restrictive grants from Tesco, ASDA and National Lottery community fund.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		A Charitable incorporated Organisation (Foundation Structure)
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution Document
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	CIO (Foundation Structure)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The CIO must have a board of no fewer than 3 trustees.</p> <p>New trustees may be recruited to the board and any time by the trustees. In selecting individuals for the appointment of a trustee, the trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>The trustees may, by and from their numbers and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	All new trustees are given a copy of the Constitution, previous AGM meetings and a copy of the previous year's accounts.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is not part of a wider network.
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	S.M.I.L.E London & Essex
Other name the charity uses	
Registered charity number	1177989

Charity's principal address	52 North Street, Romford, RM1 1BH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Maria Quaife	Chair	17/04/2018 – 01/11/2019	
2	Trishna Datta	Secretary	17/04/2018 – 01/03/2019	
3	Mubasher Mumtaz		17/04/2018 – 01/10/2018	
4	Paul Perry	Chair	01/10/2018 – current	
5	Maisie Wilson		01/10/2018 – 27/01/2020	
6	Wendy Haxell	Secretary	01/11/2019 - current	
7	Jamie Carr		27/01/2020 - Current	
8				
9				
10				
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15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

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Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Name of chief executive or names of senior staff members (Optional information)		
Maria Quaife – Chief Executive		

Exemptions from disclosure

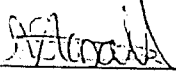
Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Wendy Haxell	
Position (eg Secretary, Chair, etc)	Secretary	
Date	11/01/24	

REGISTERED COMPANY NUMBER: CE013825 (England and Wales)
REGISTERED CHARITY NUMBER: 1177989

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
S.M.I.L.E. LONDON & ESSEX

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

S.M.I.L.E. LONDON & ESSEX

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

S.M.I.L.E. LONDON & ESSEX

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is controlled by its constitution, as defined by the Companies Act 2006 and Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE013825 (England and Wales)

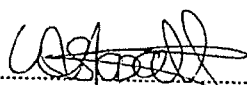
Registered Charity number
1177989

Registered office
52 North Street
Romford
Essex
RM1 1BH

Trustees
P Perry
W Haxell
J Carr

Independent Examiner
Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Approved by order of the board of trustees on 11/1/24 and signed on its behalf by:


.....
W Haxell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
S.M.I.L.E. LONDON & ESSEX**

Independent examiner's report to the trustees of S.M.I.L.E. London & Essex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Timothy Harbour BSc FCA

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Date: 17/01/2024

S.M.I.L.E. LONDON & ESSEX

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		140,930	47,000	187,930	154,780
EXPENDITURE ON					
Charitable activities					
General		105,117	63,897	169,014	139,873
Other		96	740	836	922
Total		<u>105,213</u>	<u>64,637</u>	<u>169,850</u>	<u>140,795</u>
NET INCOME/(EXPENDITURE)		35,717	(17,637)	18,080	13,985
RECONCILIATION OF FUNDS					
Total funds brought forward		25,568	31,503	57,071	43,086
TOTAL FUNDS CARRIED FORWARD		<u><u>61,285</u></u>	<u><u>13,866</u></u>	<u><u>75,151</u></u>	<u><u>57,071</u></u>

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Stocks	4	24,861	-	24,861	15,102
Debtors	5	680	-	680	-
Cash at bank		37,842	11,768	49,610	41,969
		<u>63,383</u>	<u>11,768</u>	<u>75,151</u>	<u>57,071</u>
NET CURRENT ASSETS					
		<u>63,383</u>	<u>11,768</u>	<u>75,151</u>	<u>57,071</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>63,383</u>	<u>11,768</u>	<u>75,151</u>	<u>57,071</u>
NET ASSETS					
		<u>63,383</u>	<u>11,768</u>	<u>75,151</u>	<u>57,071</u>
FUNDS					
	6				
Unrestricted funds				61,285	25,568
Restricted funds				13,866	31,503
TOTAL FUNDS					
				<u>75,151</u>	<u>57,071</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

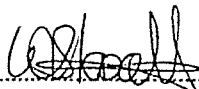
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11/1/24 and were signed on its behalf by:


.....
W Haxell - Trustee

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		
	Unrestricted fund £	Restricted funds £	Total funds £
	INCOME AND ENDOWMENTS FROM		
	Donations and legacies		
	76,780	78,000	154,780
	EXPENDITURE ON		
	Charitable activities		
	General		
	75,372	64,501	139,873
	Other		
	-	922	922
	<u>75,372</u>	<u>65,423</u>	<u>140,795</u>
	NET INCOME		
	1,408	12,577	13,985
	RECONCILIATION OF FUNDS		
	Total funds brought forward		
	24,160	18,926	43,086
	TOTAL FUNDS CARRIED FORWARD		
	<u>25,568</u>	<u>31,503</u>	<u>57,071</u>
4.	STOCKS		
		2023 £	2022 £
	Stocks		
		<u>24,861</u>	<u>15,102</u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023 £	2022 £
	Other debtors		
		<u>680</u>	<u>-</u>
6.	MOVEMENT IN FUNDS		
	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
	Unrestricted funds		
	General fund		
	25,568	35,717	61,285
	Restricted funds		
	The National Lottery Community Fund		
	- Bringing a SMILE to the community		
	31,503	(19,405)	12,098
	Cost to up keep the pantry		
	-	1,768	1,768
	<u>31,503</u>	<u>(17,637)</u>	<u>13,866</u>
	<u>57,071</u>	<u>18,080</u>	<u>75,151</u>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,930	(105,213)	35,717
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	44,000	(63,405)	(19,405)
Cost to up keep the pantry	3,000	(1,232)	1,768
	<u>47,000</u>	<u>(64,637)</u>	<u>(17,637)</u>
TOTAL FUNDS	<u>187,930</u>	<u>(169,850)</u>	<u>18,080</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	24,160	1,408	25,568
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	18,926	12,577	31,503
	<u>43,086</u>	<u>13,985</u>	<u>57,071</u>
TOTAL FUNDS	<u>43,086</u>	<u>13,985</u>	<u>57,071</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,780	(75,372)	1,408
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	78,000	(65,423)	12,577
	<u>154,780</u>	<u>(140,795)</u>	<u>13,985</u>
TOTAL FUNDS	<u>154,780</u>	<u>(140,795)</u>	<u>13,985</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	24,160	37,125	61,285
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	18,926	(6,828)	12,098
Cost to up keep the pantry	-	1,768	1,768
	<u>18,926</u>	<u>(5,060)</u>	<u>13,866</u>
TOTAL FUNDS	<u>43,086</u>	<u>32,065</u>	<u>75,151</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	217,710	(180,585)	37,125
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	122,000	(128,828)	(6,828)
Cost to up keep the pantry	3,000	(1,232)	1,768
	<u>125,000</u>	<u>(130,060)</u>	<u>(5,060)</u>
TOTAL FUNDS	<u>342,710</u>	<u>(310,645)</u>	<u>32,065</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,414	11,858
Grants	47,000	80,500
Donated services and facilities	25,332	25,332
Goods donated	69,184	37,090
	187,930	154,780
Total incoming resources	187,930	154,780
EXPENDITURE		
Charitable activities		
Charitable activities	14,869	8,207
Volunteer expenses	275	168
Goods distributed	59,424	34,019
	74,568	42,394
Other		
Fundraising event costs	308	138
Training	528	784
	836	922
Support costs		
Management		
Wages	58,609	61,356
Social security	398	1,257
Office capital	1,707	993
Insurance	228	354
Telephone	1,193	1,119
Postage and stationery	1,287	1,500
Marketing	378	175
Logistics	2,926	3,212
Storage	-	579
Accountancy	1,794	1,602
Rent	25,452	25,332
	93,972	97,479
Information technology		
Repairs and renewals	474	-
	474	-
Total resources expended	169,850	140,795
Net income	18,080	13,985

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: CE013825 (England and Wales)
REGISTERED CHARITY NUMBER: 1177989

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
S.M.I.L.E. LONDON & ESSEX

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

S.M.I.L.E. LONDON & ESSEX

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

S.M.I.L.E. LONDON & ESSEX

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is controlled by its constitution, as defined by the Companies Act 2006 and Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013825 (England and Wales)

Registered Charity number

1177989

Registered office

52 North Street
Romford
Essex
RM1 1BH

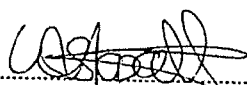
Trustees

P Perry
W Haxell
J Carr

Independent Examiner

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Approved by order of the board of trustees on 11/1/24 and signed on its behalf by:


.....
W Haxell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
S.M.I.L.E. LONDON & ESSEX**

Independent examiner's report to the trustees of S.M.I.L.E. London & Essex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Timothy Harbour BSc FCA

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Date: 17/01/2024

S.M.I.L.E. LONDON & ESSEX

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		140,930	47,000	187,930	154,780
EXPENDITURE ON					
Charitable activities					
General		105,117	63,897	169,014	139,873
Other		96	740	836	922
Total		<u>105,213</u>	<u>64,637</u>	<u>169,850</u>	<u>140,795</u>
NET INCOME/(EXPENDITURE)		35,717	(17,637)	18,080	13,985
RECONCILIATION OF FUNDS					
Total funds brought forward		25,568	31,503	57,071	43,086
TOTAL FUNDS CARRIED FORWARD		<u><u>61,285</u></u>	<u><u>13,866</u></u>	<u><u>75,151</u></u>	<u><u>57,071</u></u>

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Stocks	4	24,861	-	24,861	15,102
Debtors	5	680	-	680	-
Cash at bank		37,842	11,768	49,610	41,969
		<u>63,383</u>	<u>11,768</u>	<u>75,151</u>	<u>57,071</u>
NET CURRENT ASSETS					
		<u>63,383</u>	<u>11,768</u>	<u>75,151</u>	<u>57,071</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>63,383</u>	<u>11,768</u>	<u>75,151</u>	<u>57,071</u>
NET ASSETS					
		<u>63,383</u>	<u>11,768</u>	<u>75,151</u>	<u>57,071</u>
FUNDS					
	6				
Unrestricted funds				61,285	25,568
Restricted funds				13,866	31,503
TOTAL FUNDS					
				<u>75,151</u>	<u>57,071</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

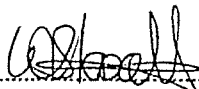
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11/1/24 and were signed on its behalf by:


.....
W Haxell - Trustee

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		
	Unrestricted fund £	Restricted funds £	Total funds £
	INCOME AND ENDOWMENTS FROM		
	Donations and legacies		
	76,780	78,000	154,780
	EXPENDITURE ON		
	Charitable activities		
	General		
	75,372	64,501	139,873
	Other		
	-	922	922
	<u>75,372</u>	<u>65,423</u>	<u>140,795</u>
	NET INCOME		
	1,408	12,577	13,985
	RECONCILIATION OF FUNDS		
	Total funds brought forward		
	24,160	18,926	43,086
	TOTAL FUNDS CARRIED FORWARD		
	<u>25,568</u>	<u>31,503</u>	<u>57,071</u>
4.	STOCKS		
		2023 £	2022 £
	Stocks		
		<u>24,861</u>	<u>15,102</u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023 £	2022 £
	Other debtors		
		<u>680</u>	<u>-</u>
6.	MOVEMENT IN FUNDS		
	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
	Unrestricted funds		
	General fund		
	25,568	35,717	61,285
	Restricted funds		
	The National Lottery Community Fund		
	- Bringing a SMILE to the community		
	31,503	(19,405)	12,098
	Cost to up keep the pantry		
	-	1,768	1,768
	<u>31,503</u>	<u>(17,637)</u>	<u>13,866</u>
	<u>57,071</u>	<u>18,080</u>	<u>75,151</u>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,930	(105,213)	35,717
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	44,000	(63,405)	(19,405)
Cost to up keep the pantry	3,000	(1,232)	1,768
	<u>47,000</u>	<u>(64,637)</u>	<u>(17,637)</u>
TOTAL FUNDS	<u>187,930</u>	<u>(169,850)</u>	<u>18,080</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	24,160	1,408	25,568
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	18,926	12,577	31,503
	<u>43,086</u>	<u>13,985</u>	<u>57,071</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,780	(75,372)	1,408
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	78,000	(65,423)	12,577
	<u>154,780</u>	<u>(140,795)</u>	<u>13,985</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	24,160	37,125	61,285
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	18,926	(6,828)	12,098
Cost to up keep the pantry	-	1,768	1,768
	18,926	(5,060)	13,866
TOTAL FUNDS	43,086	32,065	75,151

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	217,710	(180,585)	37,125
Restricted funds			
The National Lottery Community Fund			
- Bringing a SMILE to the community	122,000	(128,828)	(6,828)
Cost to up keep the pantry	3,000	(1,232)	1,768
	125,000	(130,060)	(5,060)
TOTAL FUNDS	342,710	(310,645)	32,065

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,414	11,858
Grants	47,000	80,500
Donated services and facilities	25,332	25,332
Goods donated	69,184	37,090
	187,930	154,780
Total incoming resources	187,930	154,780
 EXPENDITURE		
Charitable activities		
Charitable activities	14,869	8,207
Volunteer expenses	275	168
Goods distributed	59,424	34,019
	74,568	42,394
 Other		
Fundraising event costs	308	138
Training	528	784
	836	922
 Support costs		
Management		
Wages	58,609	61,356
Social security	398	1,257
Office capital	1,707	993
Insurance	228	354
Telephone	1,193	1,119
Postage and stationery	1,287	1,500
Marketing	378	175
Logistics	2,926	3,212
Storage	-	579
Accountancy	1,794	1,602
Rent	25,452	25,332
	93,972	97,479
 Information technology		
Repairs and renewals	474	-
	474	-
Total resources expended	169,850	140,795
Net income	18,080	13,985

This page does not form part of the statutory financial statements

S.M.I.L.E LONDON & ESSEX

England & Wales - Charity number 1177989

Accounts



Trustees' Annual Report for the period

From 01/04/2021 To 31/03/2022

Charity name: S.M.I.L.E LONDON & ESSEX

Charity registration number: 1177989

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To help individuals and families in London and Essex who are suffering from homelessness, poverty, and low income
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none">- Clothing Bank (Providing free clothing – and the opportunity for the families to choose the garments they wish)- Free School uniform- Welcome Home Boxes (a box filled with essentials for the first 24 hours in a new home)- Christmas Present Appeal- Easter Egg appeal - Prom Appeal
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	Our volunteers contribute to the running of our charity, we recruit via a local volunteer centre. Their roles range from general admin to sorting/ packing of donations, driving and inventory of goods.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><u>CHRISTMAS</u></p> <p>One of our main appeals is to provide Christmas presents for children living in homeless hostels in London and Essex. 2021's Christmas shoebox appeal was a great success. The local community supported us with donations of goods as well as financial aid. We were pleased to hand out a total of 1606 presents to children in poverty. The children we helped would be without presents if it was not for our appeal. Running this appeal through our social media platforms benefited not only our clients but also the local community to remove the taboo of poverty in the UK. We received a high amount of feedback from the community who were not aware of the plight of poverty in the local area. The children who received the presents were overwhelmed with the generosity. They are no longer isolated from their peers and have a common experience to their peers with receiving presents Christmas morning as well as a Christmas dinner provided by S.M.I.L.E</p> <p><u>TOOLS FOR SCHOOL</u></p> <p>This year's school uniform appeal was extremely busy. We provided full school uniform for 252 children aged 5-16</p> <p><u>COMMUNITY FOOD PANTRY</u></p> <p>Our food pantry was completely free during 2021-2022 (A member's fee has been introduced in 2022+) We partnered up with The Felix Project to redistribute good quality food destined for landfill. We progressed from gifted fresh food products to having a fully stocked pantry of long life food items. In</p>

		2021-2022 we distributed £12,693 worth of food weighing 5,580KG
--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	For each appeal where we had the precise number of clients to support, we achieved this with a minimum of 100% With most of the appeals ending with overachievements on the original targets set.
Performance of fundraising activities against objectives set	Para 1.41	Fundraising has been a struggle this year. We have received 2 grants from National lottery to support the extension of projects we were running. Public donations have increased however we have been unsuccessful in our large grant proposals.
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a good position at the end of the financial period with total funds carried forward of £41,969.00 at the period end and a net income for the year of £29,379.00
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Due to the nature of the charity, we have many families in crisis approach us out of the appeal dates. Therefore, we require the reserves to cover any support required by our clients.
Amount of reserves held	Para 1.22	£41,969
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - No uncertainties

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Most of our unrestricted funds are generated from community donations. This is via 3rd party fundraising, as well as focused social media fundraising campaigns. We have also received restrictive grants from the Greggs Foundation and National Lottery community fund.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		A Charitable incorporated Organisation (Foundation Structure)
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution Document
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	CIO (Foundation Structure)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The CIO must have a board of no fewer than 3 trustees.</p> <p>New trustees may be recruited to the board and any time by the trustees. In selecting individuals for the appointment of a trustee, the trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>The trustees may, by and from their numbers and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	All new trustees are given a copy of the Constitution, previous AGM meetings and a copy of the previous year's accounts.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is not part of a wider network.
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	S.M.I.L.E London & Essex
Other name the charity uses	

Registered charity number	1177989
Charity's principal address	52 North Street, Romford, RM1 1BH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Maria Quaife	Chair	17/04/2018 – 01/11/2019	
2	Trishna Datta	Secretary	17/04/2018 – 01/03/2019	
3	Mubasher Mumtaz		17/04/2018 – 01/10/2018	
4	Paul Perry	Chair	01/10/2018 – current	
5	Maisie Wilson		01/10/2018 – 27/01/2020	
6	Wendy Haxell	Secretary	01/11/2019 - current	
7	Jamie Carr		27/01/2020 - Current	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Maria Quaife – Chief Executive

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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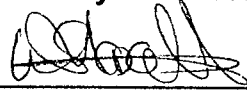
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	WENDY HAXELL	
Position (eg Secretary, Chair, etc)	Secretary	
Date	22/1/2023	

REGISTERED COMPANY NUMBER: CE013825 (England and Wales)
REGISTERED CHARITY NUMBER: 1177989

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
S.M.I.L.E. LONDON & ESSEX**

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

S.M.I.L.E. LONDON & ESSEX

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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S.M.I.L.E. LONDON & ESSEX
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is controlled by its constitution, as defined by the Companies Act 2006 and Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013825 (England and Wales)

Registered Charity number

1177989

Registered office

52 North Street
Romford
Essex
RM1 1BH

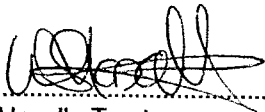
Trustees

P Perry
W Haxell
J Carr

Independent Examiner

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Approved by order of the board of trustees on 22/1/2023 and signed on its behalf by:



.....
W Haxell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
S.M.I.L.E. LONDON & ESSEX**

Independent examiner's report to the trustees of S.M.I.L.E. London & Essex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Timothy Harbour BSc FCA
Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Date: 23/01/2023

S.M.I.L.E. LONDON & ESSEX

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		76,780	78,000	154,780	162,545
		<u>76,780</u>	<u>78,000</u>	<u>154,780</u>	<u>162,545</u>
EXPENDITURE ON					
Charitable activities					
General		75,372	64,501	139,873	132,507
Other		-	922	922	483
		<u>75,372</u>	<u>65,423</u>	<u>140,795</u>	<u>132,990</u>
Total		<u>75,372</u>	<u>65,423</u>	<u>140,795</u>	<u>132,990</u>
NET INCOME		1,408	12,577	13,985	29,555
RECONCILIATION OF FUNDS					
Total funds brought forward		24,160	18,926	43,086	13,531
		<u>24,160</u>	<u>18,926</u>	<u>43,086</u>	<u>13,531</u>
TOTAL FUNDS CARRIED FORWARD		<u>25,568</u>	<u>31,503</u>	<u>57,071</u>	<u>43,086</u>

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Stocks	4	15,102	-	15,102	12,031
Cash at bank		13,021	28,948	41,969	31,144
		<u>28,123</u>	<u>28,948</u>	<u>57,071</u>	<u>43,175</u>
CREDITORS					
Amounts falling due within one year	5	(2,555)	2,555	-	(89)
		<u>25,568</u>	<u>31,503</u>	<u>57,071</u>	<u>43,086</u>
NET CURRENT ASSETS					
		<u>25,568</u>	<u>31,503</u>	<u>57,071</u>	<u>43,086</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>25,568</u>	<u>31,503</u>	<u>57,071</u>	<u>43,086</u>
NET ASSETS					
		<u>25,568</u>	<u>31,503</u>	<u>57,071</u>	<u>43,086</u>
FUNDS					
	6				
Unrestricted funds				25,568	24,160
Restricted funds				31,503	18,926
				<u>57,071</u>	<u>43,086</u>
TOTAL FUNDS					
				<u>57,071</u>	<u>43,086</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

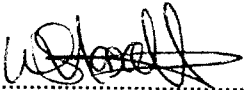
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22/1/2023 and were signed on its behalf by:


.....
W Haxell - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,367	96,178	162,545
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
General	50,845	81,662	132,507
Other	25	458	483
	<hr/>	<hr/>	<hr/>
Total	50,870	82,120	132,990
	<hr/>	<hr/>	<hr/>
NET INCOME	15,497	14,058	29,555
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	8,663	4,868	13,531
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	24,160	18,926	43,086
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. STOCKS

	2022 £	2021 £
Stocks	15,102	12,031
	<hr/> <hr/>	<hr/> <hr/>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	-	89

6. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	24,160	1,408	25,568
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	18,926	12,577	31,503
TOTAL FUNDS	<u>43,086</u>	<u>13,985</u>	<u>57,071</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,780	(75,372)	1,408
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	78,000	(65,423)	12,577
TOTAL FUNDS	<u>154,780</u>	<u>(140,795)</u>	<u>13,985</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	8,663	15,497	24,160
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	4,868	14,058	18,926
TOTAL FUNDS	<u>13,531</u>	<u>29,555</u>	<u>43,086</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 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	66,367	(50,870)	15,497
Restricted funds			
Greggs	500	(500)	-
The National Lottery Community Fund - Bringing a SMILE to the community	95,678	(81,620)	14,058
	<u>96,178</u>	<u>(82,120)</u>	<u>14,058</u>
TOTAL FUNDS	<u>162,545</u>	<u>(132,990)</u>	<u>29,555</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	8,663	16,905	25,568
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	4,868	26,635	31,503
TOTAL FUNDS	<u>13,531</u>	<u>43,540</u>	<u>57,071</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	143,147	(126,242)	16,905
Restricted funds			
Greggs	500	(500)	-
The National Lottery Community Fund - Bringing a SMILE to the community	173,678	(147,043)	26,635
	<u>174,178</u>	<u>(147,543)</u>	<u>26,635</u>
TOTAL FUNDS	<u>317,325</u>	<u>(273,785)</u>	<u>43,540</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,858	6,854
Grants	80,500	106,180
Donated services and facilities	25,332	25,332
Goods donated	37,090	24,179
	154,780	162,545
Total incoming resources	154,780	162,545
EXPENDITURE		
Charitable activities		
Charitable activities	8,207	18,742
Volunteer expenses	168	301
Goods distributed	34,019	19,968
	42,394	39,011
Other		
Fundraising event costs	138	37
Training	784	446
	922	483
Support costs		
Management		
Wages	61,356	57,444
Social security	1,257	620
Pensions	-	123
Office capital	993	1,023
Insurance	354	350
Light and heat	-	483
Telephone	1,119	1,139
Postage and stationery	1,500	1,053
Marketing	175	(180)
Logistics	3,212	3,455
Storage	579	1,010
Accountancy	1,602	1,644
Rent	25,332	25,332
	97,479	93,496
Total resources expended	140,795	132,990
Net income	13,985	29,555

This page does not form part of the statutory financial statements

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	-	89
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	24,160	1,408	25,568
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	18,926	12,577	31,503
TOTAL FUNDS	<u>43,086</u>	<u>13,985</u>	<u>57,071</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,780	(75,372)	1,408
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	78,000	(65,423)	12,577
TOTAL FUNDS	<u>154,780</u>	<u>(140,795)</u>	<u>13,985</u>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 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	66,367	(50,870)	15,497
Restricted funds			
Greggs	500	(500)	-
The National Lottery Community Fund - Bringing a SMILE to the community	95,678	(81,620)	14,058
	<u>96,178</u>	<u>(82,120)</u>	<u>14,058</u>
TOTAL FUNDS	<u>162,545</u>	<u>(132,990)</u>	<u>29,555</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	8,663	16,905	25,568
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	4,868	26,635	31,503
	<u>13,531</u>	<u>43,540</u>	<u>57,071</u>
TOTAL FUNDS	<u>13,531</u>	<u>43,540</u>	<u>57,071</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	143,147	(126,242)	16,905
Restricted funds			
Greggs	500	(500)	-
The National Lottery Community Fund - Bringing a SMILE to the community	173,678	(147,043)	26,635
	<u>174,178</u>	<u>(147,543)</u>	<u>26,635</u>
TOTAL FUNDS	<u>317,325</u>	<u>(273,785)</u>	<u>43,540</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,858	6,854
Grants	80,500	106,180
Donated services and facilities	25,332	25,332
Goods donated	37,090	24,179
	154,780	162,545
Total incoming resources	154,780	162,545
EXPENDITURE		
Charitable activities		
Charitable activities	8,207	18,742
Volunteer expenses	168	301
Goods distributed	34,019	19,968
	42,394	39,011
Other		
Fundraising event costs	138	37
Training	784	446
	922	483
Support costs		
Management		
Wages	61,356	57,444
Social security	1,257	620
Pensions	-	123
Office capital	993	1,023
Insurance	354	350
Light and heat	-	483
Telephone	1,119	1,139
Postage and stationery	1,500	1,053
Marketing	175	(180)
Logistics	3,212	3,455
Storage	579	1,010
Accountancy	1,602	1,644
Rent	25,332	25,332
	97,479	93,496
Total resources expended	140,795	132,990
Net income	13,985	29,555

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: CE013825 (England and Wales)
REGISTERED CHARITY NUMBER: 1177989

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
S.M.I.L.E. LONDON & ESSEX**

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

S.M.I.L.E. LONDON & ESSEX

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FOR THE YEAR ENDED 31 MARCH 2022**

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S.M.I.L.E. LONDON & ESSEX
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is controlled by its constitution, as defined by the Companies Act 2006 and Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013825 (England and Wales)

Registered Charity number

1177989

Registered office

52 North Street
Romford
Essex
RM1 1BH

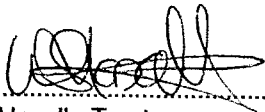
Trustees

P Perry
W Haxell
J Carr

Independent Examiner

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Approved by order of the board of trustees on 22/1/2023 and signed on its behalf by:



.....
W Haxell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
S.M.I.L.E. LONDON & ESSEX**

Independent examiner's report to the trustees of S.M.I.L.E. London & Essex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Timothy Harbour BSc FCA
Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Date: 23/01/2023

S.M.I.L.E. LONDON & ESSEX

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		76,780	78,000	154,780	162,545
EXPENDITURE ON					
Charitable activities					
General		75,372	64,501	139,873	132,507
Other		-	922	922	483
Total		<u>75,372</u>	<u>65,423</u>	<u>140,795</u>	<u>132,990</u>
NET INCOME		1,408	12,577	13,985	29,555
RECONCILIATION OF FUNDS					
Total funds brought forward		24,160	18,926	43,086	13,531
TOTAL FUNDS CARRIED FORWARD		<u><u>25,568</u></u>	<u><u>31,503</u></u>	<u><u>57,071</u></u>	<u><u>43,086</u></u>

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Stocks	4	15,102	-	15,102	12,031
Cash at bank		13,021	28,948	41,969	31,144
		<u>28,123</u>	<u>28,948</u>	<u>57,071</u>	<u>43,175</u>
CREDITORS					
Amounts falling due within one year	5	(2,555)	2,555	-	(89)
		<u>25,568</u>	<u>31,503</u>	<u>57,071</u>	<u>43,086</u>
NET CURRENT ASSETS					
		<u>25,568</u>	<u>31,503</u>	<u>57,071</u>	<u>43,086</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>25,568</u>	<u>31,503</u>	<u>57,071</u>	<u>43,086</u>
NET ASSETS					
		<u>25,568</u>	<u>31,503</u>	<u>57,071</u>	<u>43,086</u>
FUNDS					
	6				
Unrestricted funds				25,568	24,160
Restricted funds				31,503	18,926
				<u>57,071</u>	<u>43,086</u>
TOTAL FUNDS					
				<u>57,071</u>	<u>43,086</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

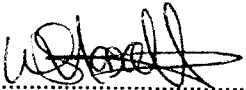
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22/1/2023 and were signed on its behalf by:


.....
W Haxell - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,367	96,178	162,545
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
General	50,845	81,662	132,507
Other	25	458	483
	<hr/>	<hr/>	<hr/>
Total	50,870	82,120	132,990
	<hr/>	<hr/>	<hr/>
NET INCOME	15,497	14,058	29,555
RECONCILIATION OF FUNDS			
Total funds brought forward	8,663	4,868	13,531
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	24,160	18,926	43,086
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. STOCKS

	2022 £	2021 £
Stocks	15,102	12,031
	<hr/> <hr/>	<hr/> <hr/>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	-	89

6. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	24,160	1,408	25,568
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	18,926	12,577	31,503
TOTAL FUNDS	<u>43,086</u>	<u>13,985</u>	<u>57,071</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,780	(75,372)	1,408
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	78,000	(65,423)	12,577
TOTAL FUNDS	<u>154,780</u>	<u>(140,795)</u>	<u>13,985</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	8,663	15,497	24,160
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	4,868	14,058	18,926
TOTAL FUNDS	<u>13,531</u>	<u>29,555</u>	<u>43,086</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 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	66,367	(50,870)	15,497
Restricted funds			
Greggs	500	(500)	-
The National Lottery Community Fund - Bringing a SMILE to the community	95,678	(81,620)	14,058
	<u>96,178</u>	<u>(82,120)</u>	<u>14,058</u>
TOTAL FUNDS	<u>162,545</u>	<u>(132,990)</u>	<u>29,555</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	8,663	16,905	25,568
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	4,868	26,635	31,503
TOTAL FUNDS	<u>13,531</u>	<u>43,540</u>	<u>57,071</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	143,147	(126,242)	16,905
Restricted funds			
Greggs	500	(500)	-
The National Lottery Community Fund - Bringing a SMILE to the community	173,678	(147,043)	26,635
	<u>174,178</u>	<u>(147,543)</u>	<u>26,635</u>
TOTAL FUNDS	<u>317,325</u>	<u>(273,785)</u>	<u>43,540</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,858	6,854
Grants	80,500	106,180
Donated services and facilities	25,332	25,332
Goods donated	37,090	24,179
	154,780	162,545
Total incoming resources	154,780	162,545
EXPENDITURE		
Charitable activities		
Charitable activities	8,207	18,742
Volunteer expenses	168	301
Goods distributed	34,019	19,968
	42,394	39,011
Other		
Fundraising event costs	138	37
Training	784	446
	922	483
Support costs		
Management		
Wages	61,356	57,444
Social security	1,257	620
Pensions	-	123
Office capital	993	1,023
Insurance	354	350
Light and heat	-	483
Telephone	1,119	1,139
Postage and stationery	1,500	1,053
Marketing	175	(180)
Logistics	3,212	3,455
Storage	579	1,010
Accountancy	1,602	1,644
Rent	25,332	25,332
	97,479	93,496
Total resources expended	140,795	132,990
Net income	13,985	29,555

This page does not form part of the statutory financial statements

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	-	89
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	24,160	1,408	25,568
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	18,926	12,577	31,503
TOTAL FUNDS	<u>43,086</u>	<u>13,985</u>	<u>57,071</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,780	(75,372)	1,408
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	78,000	(65,423)	12,577
TOTAL FUNDS	<u>154,780</u>	<u>(140,795)</u>	<u>13,985</u>

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 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	66,367	(50,870)	15,497
Restricted funds			
Greggs	500	(500)	-
The National Lottery Community Fund - Bringing a SMILE to the community	95,678	(81,620)	14,058
	<u>96,178</u>	<u>(82,120)</u>	<u>14,058</u>
TOTAL FUNDS	<u>162,545</u>	<u>(132,990)</u>	<u>29,555</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	8,663	16,905	25,568
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	4,868	26,635	31,503
	<u>13,531</u>	<u>43,540</u>	<u>57,071</u>
TOTAL FUNDS	<u>13,531</u>	<u>43,540</u>	<u>57,071</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	143,147	(126,242)	16,905
Restricted funds			
Greggs	500	(500)	-
The National Lottery Community Fund - Bringing a SMILE to the community	173,678	(147,043)	26,635
	<u>174,178</u>	<u>(147,543)</u>	<u>26,635</u>
TOTAL FUNDS	<u>317,325</u>	<u>(273,785)</u>	<u>43,540</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,858	6,854
Grants	80,500	106,180
Donated services and facilities	25,332	25,332
Goods donated	37,090	24,179
	154,780	162,545
Total incoming resources	154,780	162,545
EXPENDITURE		
Charitable activities		
Charitable activities	8,207	18,742
Volunteer expenses	168	301
Goods distributed	34,019	19,968
	42,394	39,011
Other		
Fundraising event costs	138	37
Training	784	446
	922	483
Support costs		
Management		
Wages	61,356	57,444
Social security	1,257	620
Pensions	-	123
Office capital	993	1,023
Insurance	354	350
Light and heat	-	483
Telephone	1,119	1,139
Postage and stationery	1,500	1,053
Marketing	175	(180)
Logistics	3,212	3,455
Storage	579	1,010
Accountancy	1,602	1,644
Rent	25,332	25,332
	97,479	93,496
Total resources expended	140,795	132,990
Net income	13,985	29,555

This page does not form part of the statutory financial statements

S.M.I.L.E LONDON & ESSEX

England & Wales - Charity number 1177989

Accounts



Trustees' Annual Report for the period

From 01/04/2020 To 31/03/2021

Charity name: S.M.I.L.E LONDON & ESSEX

Charity registration number: 1177989

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To help individuals and families in London and Essex who are suffering from homelessness, poverty and low income
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none">- Clothing Bank (Providing free clothing – and the opportunity for the families to choose the garments they wish)- Covid-19 Support- Free School uniform- Welcome Home Boxes (a box filled with essentials for the first 24 hours in a new home)- Christmas Present Appeal- Easter Egg appeal
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
	Para 1.38	Our volunteers contribute to the running of our charity, we recruit via a local

Contribution made by volunteers		volunteer centre. Their roles range from general admin, to donation sorting, driving and inventory of goods.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><u>COVID SUPPORT</u></p> <p>As with other charities we had to change and adapt our services to support our clients through the Covid-19 pandemic. We launched a Covid Support programme utilising £25,000 in concentrating on providing aid with the cost of utilities, food and internet connectivity whilst the schools were closed.</p> <p><u>CHRISTMAS</u></p> <p>One of our main appeals is to provide Christmas presents for children living in homeless hostels in London and Essex. 2020's Christmas shoebox appeal was a great success. The local community supported us with donations of goods as well as financial aid. We were pleased to hand out a total of 1447 presents to children in poverty. The children we helped would be without presents if it was not for our appeal. Running this appeal through our social media platforms benefited not only our clients but also the local community to remove the taboo of poverty in the UK. We received a high amount of feedback from the community who were not aware of the plight of poverty in the local area. The children who received the presents were overwhelmed with the generosity. They are no longer isolated from their peers and have a common experience to their peers with receiving presents Christmas morning as well as a Christmas dinner provided by S.M.I.L.E</p> <p><u>TOOLS FOR SCHOOL</u></p> <p>This year's school uniform appeal was extremely busy. We provided full school uniform for 251 children aged 5-16</p>

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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>For each appeal where we had the precise number of clients to support we achieved this with a minimum of 100% With most of the appeals ending with overachievements on the original targets set.</p> <p>Due to Covid-19 no schools were able to host a prom event this year. As non essential shops were still closed during these times we did not feel it safe to host this appeal this year.</p>
Performance of fundraising activities against objectives set	Para 1.41	<p>We were 100% effective in receiving each grant we applied for this year including a 3-year support grant from the National Lottery Community Fund.</p>
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a good position at the end of the financial period with total funds carried forward of £43,086.00 at the period end and a net income for the year of £29,555.00
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Due to the nature of the charity we have many families in crisis approach us out of the appeal dates. Therefore, we require the reserves to cover any support required by our clients.
Amount of reserves held	Para 1.22	£43,086.00
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - No uncertainties

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The majority of our unrestricted funds are generated from community donations. This is via 3rd party fundraising, as well as focused social media fundraising campaigns. We have also received restrictive grants from the Greggs Foundation and National Lottery community fund.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		A Charitable incorporated Organisation (Foundation Structure)
Type of governing document <i>(trust deed, royal charter)</i>	Para 1.25	Constitution Document
How is the charity constituted? <i>(e.g. unincorporated association, CIO)</i>	Para 1.25	CIO (Foundation Structure)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The CIO must have a board of no fewer than 3 trustees.</p> <p>New trustees may be recruited to the board and any time by the trustees. In selecting individuals for the appointment of a trustee, the trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>The trustees may, by and from their numbers and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	All new trustees are given a copy of the Constitution, previous AGM meetings and a copy of the previous year's accounts.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is not part of a wider network.
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	S.M.I.L.E London & Essex
Other name the charity uses	

Registered charity number	1177989
Charity's principal address	52 North Street, Romford, RM1 1BH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Maria Quaife	Chair	17/04/2018 – 01/11/2019	
2	Trishna Datta	Secretary	17/04/2018 – 01/03/2019	
3	Mubasher Mumtaz		17/04/2018 – 01/10/2018	
4	Paul Perry	Chair	01/10/2018 – current	
5	Maisie Wilson		01/10/2018 – 27/01/2020	
6	Wendy Haxell	Secretary	01/11/2019 - current	
7	Jamie Carr		27/01/2020 - Current	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Name of chief executive or names of senior staff members (Optional information)		
Maria Quaife – Chief Executive		

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

	Signature(s)	<i>W Haxell</i>	
	Full name(s)	WENDY HAXELL	
	Position (eg Secretary, Chair, etc)	Secretary	
	Date	21/1/22	

REGISTERED COMPANY NUMBER: CE013825 (England and Wales)
REGISTERED CHARITY NUMBER: 1177989

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
S.M.I.L.E. LONDON & ESSEX**

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

S.M.I.L.E. LONDON & ESSEX

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FOR THE YEAR ENDED 31 MARCH 2021**

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S.M.I.L.E. LONDON & ESSEX
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is controlled by its constitution, as defined by the Companies Act 2006 and Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013825 (England and Wales)

Registered Charity number

1177989

Registered office

52 North Street
Romford
Essex
RM1 1BH

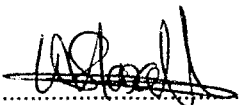
Trustees

P Perry
W Haxell
J Carr

Independent Examiner

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Approved by order of the board of trustees on 21/1/22 and signed on its behalf by:


.....
W Haxell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
S.M.I.L.E. LONDON & ESSEX**

Independent examiner's report to the trustees of S.M.I.L.E. London & Essex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Timothy Harbour BSc FCA
Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Date: 27/1/2021

S.M.I.L.E. LONDON & ESSEX

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		66,367	96,178	162,545	83,581
EXPENDITURE ON					
Charitable activities					
General		50,845	81,662	132,507	77,142
Other		25	458	483	-
Total		<u>50,870</u>	<u>82,120</u>	<u>132,990</u>	<u>77,142</u>
NET INCOME		<u>15,497</u>	<u>14,058</u>	<u>29,555</u>	<u>6,439</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		8,663	4,868	13,531	7,092
TOTAL FUNDS CARRIED FORWARD		<u><u>24,160</u></u>	<u><u>18,926</u></u>	<u><u>43,086</u></u>	<u><u>13,531</u></u>

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Stocks	4	12,031	-	12,031	7,820
Cash at bank		12,129	19,015	31,144	5,711
		<u>24,160</u>	<u>19,015</u>	<u>43,175</u>	<u>13,531</u>
CREDITORS					
Amounts falling due within one year	5	-	(89)	(89)	-
		<u>24,160</u>	<u>18,926</u>	<u>43,086</u>	<u>13,531</u>
NET CURRENT ASSETS					
		<u>24,160</u>	<u>18,926</u>	<u>43,086</u>	<u>13,531</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>24,160</u>	<u>18,926</u>	<u>43,086</u>	<u>13,531</u>
NET ASSETS					
		<u>24,160</u>	<u>18,926</u>	<u>43,086</u>	<u>13,531</u>
FUNDS	6				
Unrestricted funds				24,160	8,663
Restricted funds				18,926	4,868
TOTAL FUNDS				<u>43,086</u>	<u>13,531</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/1/22 and were signed on its behalf by:


.....
W Haxell - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,200	49,381	83,581
 EXPENDITURE ON			
Charitable activities			
General	29,739	47,403	77,142
 NET INCOME	4,461	1,978	6,439
 RECONCILIATION OF FUNDS			
Total funds brought forward	4,202	2,890	7,092
 TOTAL FUNDS CARRIED FORWARD	8,663	4,868	13,531

4. STOCKS

	2021 £	2020 £
Stocks	12,031	7,820

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	89	-

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	8,663	15,497	24,160
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	4,868	14,058	18,926
TOTAL FUNDS	<u>13,531</u>	<u>29,555</u>	<u>43,086</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,367	(50,870)	15,497
Restricted funds			
Greggs	500	(500)	-
The National Lottery Community Fund - Bringing a SMILE to the community	95,678	(81,620)	14,058
	<u>96,178</u>	<u>(82,120)</u>	<u>14,058</u>
TOTAL FUNDS	<u>162,545</u>	<u>(132,990)</u>	<u>29,555</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	4,202	4,461	8,663
Restricted funds			
A4A	2,861	(2,861)	-
Jodie Chesney Funeral Fund	29	(29)	-
The National Lottery Community Fund - Bringing a SMILE to the community	-	4,868	4,868
	<u>2,890</u>	<u>1,978</u>	<u>4,868</u>
TOTAL FUNDS	<u>7,092</u>	<u>6,439</u>	<u>13,531</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 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	34,200	(29,739)	4,461
Restricted funds			
A4A	(2)	(2,859)	(2,861)
Greggs	2,000	(2,000)	-
Jodie Chesney Funeral Fund	10,880	(10,909)	(29)
The National Lottery Community Fund - Bringing a SMILE to the community	36,503	(31,635)	4,868
	<u>49,381</u>	<u>(47,403)</u>	<u>1,978</u>
TOTAL FUNDS	<u>83,581</u>	<u>(77,142)</u>	<u>6,439</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	4,202	19,958	24,160
Restricted funds			
A4A	2,861	(2,861)	-
Jodie Chesney Funeral Fund	29	(29)	-
The National Lottery Community Fund - Bringing a SMILE to the community	-	18,926	18,926
	<u>2,890</u>	<u>16,036</u>	<u>18,926</u>
TOTAL FUNDS	<u>7,092</u>	<u>35,994</u>	<u>43,086</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

6. MOVEMENT IN FUNDS - continued

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	100,567	(80,609)	19,958
Restricted funds			
A4A	(2)	(2,859)	(2,861)
Greggs	2,500	(2,500)	-
Jodie Chesney Funeral Fund	10,880	(10,909)	(29)
The National Lottery Community Fund - Bringing a SMILE to the community	132,181	(113,255)	18,926
	145,559	(129,523)	16,036
TOTAL FUNDS	246,126	(210,132)	35,994

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

S.M.I.L.E. LONDON & ESSEX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,854	14,723
Grants	106,180	38,500
Donated services and facilities	25,332	6,333
Goods donated	24,179	24,025
	<hr/>	<hr/>
	162,545	83,581
Total incoming resources	162,545	83,581
EXPENDITURE		
Charitable activities		
Charitable activities	18,742	3,556
Volunteer expenses	301	254
Goods distributed	19,968	16,205
Grants to institutions	-	10,909
	<hr/>	<hr/>
	39,011	30,924
Other		
Fundraising event costs	37	-
Training	446	-
	<hr/>	<hr/>
	483	-
Support costs		
Management		
Wages	57,444	28,772
Social security	620	-
Pensions	123	274
Office capital	1,023	2,731
Insurance	350	493
Light and heat	483	302
Telephone	1,139	1,136
Postage and stationery	1,053	593
Marketing	(180)	899
Logistics	3,455	2,873
Storage	1,010	271
Accountancy	1,644	1,541
Rent	25,332	6,333
	<hr/>	<hr/>
	93,496	46,218
Total resources expended	132,990	77,142
Net income	<hr/> <hr/>	<hr/> <hr/>
	29,555	6,439

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: CE013825 (England and Wales)
REGISTERED CHARITY NUMBER: 1177989

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
S.M.I.L.E. LONDON & ESSEX**

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

S.M.I.L.E. LONDON & ESSEX

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FOR THE YEAR ENDED 31 MARCH 2021**

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S.M.I.L.E. LONDON & ESSEX
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Charitable Incorporated Organisation (CIO) and is controlled by its constitution, as defined by the Companies Act 2006 and Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE013825 (England and Wales)

Registered Charity number

1177989

Registered office

52 North Street
Romford
Essex
RM1 1BH

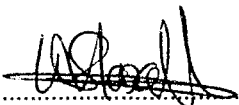
Trustees

P Perry
W Haxell
J Carr

Independent Examiner

Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Approved by order of the board of trustees on 21/1/22 and signed on its behalf by:


.....
W Haxell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
S.M.I.L.E. LONDON & ESSEX**

Independent examiner's report to the trustees of S.M.I.L.E. London & Essex ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Timothy Harbour BSc FCA
Lucentum Business Services Ltd
Kingfisher House
11 Hoffmanns Way
Chelmsford
Essex
CM1 1GU

Date: 27/1/2021

S.M.I.L.E. LONDON & ESSEX

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		66,367	96,178	162,545	83,581
EXPENDITURE ON					
Charitable activities					
General		50,845	81,662	132,507	77,142
Other		25	458	483	-
Total		<u>50,870</u>	<u>82,120</u>	<u>132,990</u>	<u>77,142</u>
NET INCOME		<u>15,497</u>	<u>14,058</u>	<u>29,555</u>	<u>6,439</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		8,663	4,868	13,531	7,092
TOTAL FUNDS CARRIED FORWARD		<u><u>24,160</u></u>	<u><u>18,926</u></u>	<u><u>43,086</u></u>	<u><u>13,531</u></u>

The notes form part of these financial statements

S.M.I.L.E. LONDON & ESSEX

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Stocks	4	12,031	-	12,031	7,820
Cash at bank		12,129	19,015	31,144	5,711
		<u>24,160</u>	<u>19,015</u>	<u>43,175</u>	<u>13,531</u>
CREDITORS					
Amounts falling due within one year	5	-	(89)	(89)	-
		<u>24,160</u>	<u>18,926</u>	<u>43,086</u>	<u>13,531</u>
NET CURRENT ASSETS					
		<u>24,160</u>	<u>18,926</u>	<u>43,086</u>	<u>13,531</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		24,160	18,926	43,086	13,531
		<u>24,160</u>	<u>18,926</u>	<u>43,086</u>	<u>13,531</u>
NET ASSETS					
		<u>24,160</u>	<u>18,926</u>	<u>43,086</u>	<u>13,531</u>
FUNDS	6				
Unrestricted funds				24,160	8,663
Restricted funds				18,926	4,868
TOTAL FUNDS				<u>43,086</u>	<u>13,531</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/1/22 and were signed on its behalf by:


.....
W Haxell - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,200	49,381	83,581
 EXPENDITURE ON			
Charitable activities			
General	29,739	47,403	77,142
 NET INCOME	4,461	1,978	6,439
 RECONCILIATION OF FUNDS			
Total funds brought forward	4,202	2,890	7,092
 TOTAL FUNDS CARRIED FORWARD	8,663	4,868	13,531

4. STOCKS

	2021 £	2020 £
Stocks	12,031	7,820

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	89	-

S.M.I.L.E. LONDON & ESSEX

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	8,663	15,497	24,160
Restricted funds			
The National Lottery Community Fund - Bringing a SMILE to the community	4,868	14,058	18,926
TOTAL FUNDS	<u>13,531</u>	<u>29,555</u>	<u>43,086</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,367	(50,870)	15,497
Restricted funds			
Greggs	500	(500)	-
The National Lottery Community Fund - Bringing a SMILE to the community	95,678	(81,620)	14,058
	<u>96,178</u>	<u>(82,120)</u>	<u>14,058</u>
TOTAL FUNDS	<u>162,545</u>	<u>(132,990)</u>	<u>29,555</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	4,202	4,461	8,663
Restricted funds			
A4A	2,861	(2,861)	-
Jodie Chesney Funeral Fund	29	(29)	-
The National Lottery Community Fund - Bringing a SMILE to the community	-	4,868	4,868
	<u>2,890</u>	<u>1,978</u>	<u>4,868</u>
TOTAL FUNDS	<u>7,092</u>	<u>6,439</u>	<u>13,531</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 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	34,200	(29,739)	4,461
Restricted funds			
A4A	(2)	(2,859)	(2,861)
Greggs	2,000	(2,000)	-
Jodie Chesney Funeral Fund	10,880	(10,909)	(29)
The National Lottery Community Fund - Bringing a SMILE to the community	36,503	(31,635)	4,868
	<u>49,381</u>	<u>(47,403)</u>	<u>1,978</u>
TOTAL FUNDS	<u>83,581</u>	<u>(77,142)</u>	<u>6,439</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	4,202	19,958	24,160
Restricted funds			
A4A	2,861	(2,861)	-
Jodie Chesney Funeral Fund	29	(29)	-
The National Lottery Community Fund - Bringing a SMILE to the community	-	18,926	18,926
	<u>2,890</u>	<u>16,036</u>	<u>18,926</u>
TOTAL FUNDS	<u>7,092</u>	<u>35,994</u>	<u>43,086</u>

S.M.I.L.E. LONDON & ESSEX

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

6. MOVEMENT IN FUNDS - continued

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	100,567	(80,609)	19,958
Restricted funds			
A4A	(2)	(2,859)	(2,861)
Greggs	2,500	(2,500)	-
Jodie Chesney Funeral Fund	10,880	(10,909)	(29)
The National Lottery Community Fund - Bringing a SMILE to the community	132,181	(113,255)	18,926
	145,559	(129,523)	16,036
TOTAL FUNDS	246,126	(210,132)	35,994

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

S.M.I.L.E. LONDON & ESSEX

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,854	14,723
Grants	106,180	38,500
Donated services and facilities	25,332	6,333
Goods donated	24,179	24,025
	162,545	83,581
Total incoming resources	162,545	83,581
 EXPENDITURE		
Charitable activities		
Charitable activities	18,742	3,556
Volunteer expenses	301	254
Goods distributed	19,968	16,205
Grants to institutions	-	10,909
	39,011	30,924
 Other		
Fundraising event costs	37	-
Training	446	-
	483	-
 Support costs		
Management		
Wages	57,444	28,772
Social security	620	-
Pensions	123	274
Office capital	1,023	2,731
Insurance	350	493
Light and heat	483	302
Telephone	1,139	1,136
Postage and stationery	1,053	593
Marketing	(180)	899
Logistics	3,455	2,873
Storage	1,010	271
Accountancy	1,644	1,541
Rent	25,332	6,333
	93,496	46,218
Total resources expended	132,990	77,142
Net income	29,555	6,439

This page does not form part of the statutory financial statements