



CHARITY COMMISSION
FOR ENGLAND AND WALES

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 (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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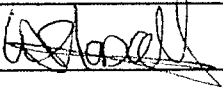
Other optional information

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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	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

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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

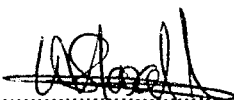
Trustees

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

- 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 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	<hr/> 4,461	<hr/> 1,978	<hr/> 6,439
 RECONCILIATION OF FUNDS			
Total funds brought forward	4,202	2,890	7,092
 TOTAL FUNDS CARRIED FORWARD	<hr/> <hr/> 8,663	<hr/> <hr/> 4,868	<hr/> <hr/> 13,531

4. STOCKS

	2021 £	2020 £
Stocks	<hr/> 12,031	<hr/> 7,820

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<hr/> 89	<hr/> -

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
	<u>145,559</u>	<u>(129,523)</u>	<u>16,036</u>
TOTAL FUNDS	<u>246,126</u>	<u>(210,132)</u>	<u>35,994</u>

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

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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

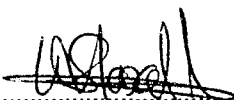
Trustees

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
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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

- 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 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	<u>4,461</u>	<u>1,978</u>	<u>6,439</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	4,202	2,890	7,092
 TOTAL FUNDS CARRIED FORWARD	<u><u>8,663</u></u>	<u><u>4,868</u></u>	<u><u>13,531</u></u>

4. STOCKS

	2021 £	2020 £
Stocks	<u><u>12,031</u></u>	<u><u>7,820</u></u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u><u>89</u></u>	<u><u>-</u></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

	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
	<u>145,559</u>	<u>(129,523)</u>	<u>16,036</u>
TOTAL FUNDS	<u>246,126</u>	<u>(210,132)</u>	<u>35,994</u>

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