

SMILEYARK KIDS

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 August 2021**

**COMPANY NO: CE015329
CHARITY NO: 1180233**

SMILEYARK KIDS
Financial Statements for the Year Ended 31 August 2021

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SMILEYARK KIDS

Report of the Trustees for the year ended 31 August 2021

The Trustees presents its report and financial statements for the year ended 31 August 2021

Reference and Administrative information

Charity Name: **Smileyark Kids**

Charity Registration Number: **1180233**

Company Registration Number: **CE015329**

**Registered Office and
Operational Address:** **29 Cameron Drive, Dartford. Kent. DA1 5GN**

Trustees: Mr Adebayo Olumuyiwa Emanuel
Mrs Mercy Danso
Mrs Omotayo Abosede Osoko
Ms Georgina Salami
Mrs Susan Ikpefuran

Independent examiner: Accounts Fortress Limited
14 Eleanor Close
Dartford
Kent

Bankers: Lloyds Bank
130 Broadway
Bexleyheath
Kent
DA6 7DP

SMILEYARK KIDS

Report of the Trustees for the year ended 31 August 2021

Our Aims and Objectives

Purpose and Aims

The objects of the charity are:

To advance and provide facilities for education, training, social welfare, recreation, and other leisure time activities with the object of improving the conditions and quality of life of children, youths, and families in the London Borough of Bexley, and surrounding areas.

The organisation has been providing a service in the community since 2004 to local disadvantaged families, elderly members (70+) of the family, vulnerable children, young people and supporting parents back into work and education. The organisation continues to provide children and young adults with enriching activities adopting a holistic approach to meeting users' needs.

The organisation currently carries out its purposes by offering breakfast and after school club activities, parenting training, advice and support, holiday clubs for children in underserved locations in a variety of schools during the academic school term.

During the holiday seasons, we deliver the Holiday Activities & Food (HAF) programme, and various enrichment activities and fun-themed holiday clubs to local disadvantaged families and children on free school meals, children and young people including children with disabilities (SEND). During the year, we worked in partnership with local organisations, community organisations, housing associations, local authorities, and schools.

Community engagements have also been enhanced with the "SmileyArk Foodbank" initiative which has continued to serve local disadvantaged families, low-income families, families with vulnerable children and adults with food parcels delivered to their doorsteps especially during the pandemic (COVID-19). This food bank initiative has continued to be offered as part of the charity's core activities due to increasing and continuing demands from benefiting families. During this financial year, this initiative received food donations, toiletries donations, etc across 11 stores including superstores, which provided 27,371 meals (11.5 total tonnage of food) delivered to the beneficiaries across the year.

Our Youth Club, "SAY!" is a young people-led group, which aspires to develop positive young citizens through enrichment activities and raising aspirational goals. Enrichment activities include various volunteering opportunities in the community, career guidance, creative arts, learning and developing new skills such as leadership, organization, and time management skills. SAY! also has a football club called BLANCO FC who have regular matches and tournaments.

As a BAME-led organisation, we provide relevant support to schools and their BAME community, fostering the wellbeing of their children and young people, being a voice for the BAME parents where required, giving parenting advice bearing in mind cultural differences and biases, support parents in returning to work, and their families especially new immigrants to the country. We work with families who are vulnerable, high risk (e.g., sickle cell diseases and disabilities) and have been directly impacted by the COVID-19 pandemic. We work to assist them in overcoming challenges and providing the much-needed support through the unprecedented times and recovery.

The organisation has community members that make up the board of trustees who use and speak to our service users and people in the community at large.

Ensuring Our Work Delivers Our Aims

The focus of our work servicing families in the Bexley and surrounding areas through provision of breakfast and afterschool care for families, working with local council, providing summer events with the council, working with food banks and delivering food to families in need in the community

SmileyArk has community members that make up the board of trustees who use and speak to our service users and people in the community at large.

How Our Activities Deliver Public Benefit

Through helping the less privileged and vulnerable members of the society, and through the operation of a foodbank and delivery of food parcels.

Who used and benefited from our Services?

Local councils, Children/families, elderly, and those who are vulnerable in the community

Financial Review

Reserves Policy

The trustees have established the level of reserves (funds that are freely available) that the charitable should hold.

Reserves are needed to bridge the gap between the charity's spending and receiving resources through parental fees and grants. Reserves are also held to cover emergency repairs and expenditure. The charity's policy is that the reserves held should be between six and nine months of the expenditure.

Principal Funding Sources

Aside from the income generated from fees from parents, the principal funding source for the charitable company is currently by way of grants from local authority, fund raising and public donations. Specifically for this accounting year, grants were received for furlough grant, food bank, grant for reopening of clubs, holiday club grant summer 2021.

Investment Policy

The Charity has cash that set out in the Charity balance sheet. The objective of the investment policy is to invest cash at banks where the capital is protected. The Charity currently has a policy of keeping any surplus liquid funds in cash at banks where immediate access and security of funds is guaranteed.

Plans for Future Periods

The Charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Smileyark Kids plans to continue gaining grounds in the community and be able to reach more families in the provision of food, childcare services, and other community events to help cater to their everyday needs as well as seek opportunities for growth where possible.

SMILEYARK KIDS

Report of the Trustees for the year ended 31 August 2021

Structure, Governance and Management

Governing Document

Smileyark Kids was registered as a Charitable Incorporated Organisation with the Charity Commission on 08 October 2018 (Charity No: 1180233).

Recruitment and Appointment of Trustees

Appointment of charity trustees

1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO

Trustees Induction and Training

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- a) a copy of the current version of this constitution; and
- b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Risk Management

The trustees are working on a Risk Management strategy which comprises:

- An annual review of the risks the charitable company may face;
- Its systems and procedures; and
- The impact of future funding and the financial implications on the organisation

SMILEYARK KIDS

Report of the Trustees for the year ended 31 August 2021

Responsibilities of the Trustees

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable trust as at the balance sheet date and of its incoming resources and applications of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees should follow best practice and

- o Select suitable accounting policies and then apply them consistently;
- o Make judgements and estimates that are reasonable and prudent
- o Prepare the financial statements on the on going basis unless it is inappropriate to presume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time financial position of the charity and enables them to ensure that the financial statements comply with Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Trustees

Members of the Board of Trustees, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with charity law, as trustees, we certify that:

So far as we are aware, there is no relevant information of which the charity's accountants are unaware; and as the trustees of the charity we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information.

This report has been prepared, By order of trustees:

BayoEmanuel

Mr Adebayo Olumuyiwa Emanuel
Chairman, Board of Trustees

SMILEYARK KIDS

Independent Examiner's Report to the Trustees

Responsibilities and basis of report

We report to the trustees on our examination of the accounts of the above charity for the year ended 31 August 2021

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011

We report in respect of our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our examination, we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent's examiner's statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Accounts Fortress Limited
14 Eleanor Close
Dartford
Kent
DA1 5GQ

29 May 2022

SMILEYARK KIDS

Statement of Financial Activities (including Income and Expenditure Account) for the year ended Smileyark Kids

	Notes	2021 Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming Resources					
Incoming Resources from generated funds					
Charitable Activities	2	73,616		73,616	110,032
Donations and Grants	3	3,095	203,684	206,780	4,694
Total incoming resources		76,711	203,684	280,395	114,725
Resources expended					
Expenditure on Charitable Activities	4	(1,724)	(159,389)	(161,113)	(81,018)
Administrative and Support Cost	5	(1,068)	(45,290)	(46,358)	(39,454)
Governance cost	6	(850)	-	(850)	(600)
Total resources expended		(3,642)	(204,679)	(208,322)	(121,072)
Net Incoming resources before other recognised gains		73,069	(995)	72,074	(6,347)
Net movement in funds		73,069	(995)	72,074	(6,347)
Reconciliation of funds					
Total funds brought forward		70,362	995	71,356	87,757
Prior Year Adjustment		-	-	-	(10,054)
Total funds carried forward		143,431	(0)	143,430	71,356

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

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Balance Sheet as at 31 August 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	10	33,454	39,666
Current Assets	11		
Debtors		8,936	11,518
Other Receivables		-	12,464
Prepayments		1,524	1,599
Cash at bank and in hand		186,549	84,927
		197,009	110,508
Creditors: Amount falling due within a year	12	(44,388)	(29,401)
Net Current Assets		152,621	81,106
Total assets less current liabilities		186,075	120,772
Creditors: Amount falling due after more than one year	13	(42,645)	(49,416)
Net Assets	14	143,430	71,356
Unrestricted Funds	15	143,430	70,362
Restricted Funds	15	(0)	995
Total Funds		143,430	71,356

For the year ending 31 August 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The Financial Statements were approved by the board on ~~Jun 29, 2022~~ and signed on its behalf by:

BayoEmanuel

Mr Adebayo Olumuyiwa Emanuel
Chairman, Board of Trustees

SMILEYARK KIDS

Notes forming part of the financial statements for the year ended 31 August 2021

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the financial reporting standard for smaller entities. The financial statements have been prepared in accordance with the statements of recommended practice (SORP). Accounting and reporting by charities published in October 2000, applicable Accounting standards and the companies Act 2006.

The financial statements are prepared on a going concern basis under the historic cost convention. The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £

(b) Fund Accounting

General funds are unrestricted funds and are available for use at the discretion of the trustees in furtherance of the general objectives of the company. Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for the particular purpose. The cost of raising and administering such funds are charged against the specific funds. The aim and use of each restricted fund is set out in the notes to the financial

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied to particular categories of income: Voluntary income is received by way of grants, donations and gifts, and are included in full in the Statement of Financial Activities when receivable. Grants, where delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. provided by volunteers has not been included in these accounts.

Invested income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates: Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. Charitable expenditure comprises those costs incurred by the charity in the delivery of its to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to strategic management of the charity. All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

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Notes forming part of the financial statements for the year ended 31 August 2021

1. Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	20% Straight Line
Furniture and Fixture	20% Straight Line
Plant and Machinery	20% Straight Line
Computer Equipment	33.3% Straight Line

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

2. Income

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Charitable Activities	73,616	-	73,616	110,032
	73,616	-	73,616	110,032

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
3. Other Income				
Donations & Legacies	-	-	-	4,694
Grant Funding - SmileyArk Kids Club	-	59,783	59,783	
Grant Funding - SmileyArk Foodbank	1,043	20,601	21,644	
Grant & Funding - Holiday Clubs	-	123,300	123,300	
Miscellaneous Income	2,053	-	2,053	
	3,095	203,684	206,780	4,694

During the year, the organisation obtained different grant funding for its charitable activities and other supporting initiatives like the Smiley Ark Foodbank, Smiley Ark Kids Clubs, and SmileyArk Holiday Clubs from different donor organisations and government establishments within the United Kingdom, including The National Lottery Community Fund, participated in the government's coronavirus schemes for employers - Coronavirus Job Retention Scheme (CJRS) for furloughed employees, the government's Holiday and Food Programme ("HAF") program delivered in partnership with the London Borough of Bexley, HAF program delivered in partnership with The Royal Borough of Greenwich, the Bexley COVID Discretionary Grant, and The Waste and Resources Action Programme (which operates as WRAP).

All grants obtained for different initiatives were fully expended during the financial year for the respective reasons they were obtained for, which ranged from funding the foodbank initiative, running holiday clubs during the 2021 summer holidays in Greenwich & Bexley, restarting the Kids Club post-COVID by funding operations, and participating in the government's CJRS furlough scheme to fund staff salaries for qualifying staff persons during the national lockdown period due to COVID-19.

Analysis of Expenditure on Charitable Activities

	Activities Undertaken Directly	Support Cost	Governance	2021	2020
	£	£	£	£	£
4. Charitable Activities					
Activities undertaken directly	36,758	-	-	36,758	4,658
Wages and Salaries	103,582	-	-	103,582	47,321
Management allowance	7,010	-	-	7,010	18,560
Temporary Staff and Recruitment	11,920	-	-	11,920	9,782
Staff Training and Other Staff Cost	1,843	-	-	1,843	697
	161,113	-	-	161,113	81,018
5. Administrative and Support Cost					
Premises Costs	-	14,824	-	14,824	13,677
Software	-	1,407	-	1,407	2,809
Office running	-	58	-	58	1,008
Bank Charges and Card repayment	-	299	-	299	372
Telephone & Internet Charges	-	3,664	-	3,664	2,871
Depreciation and Amortisation	-	14,466	-	14,466	11,522
Impairments	-	-	-	-	297
Motor Expenses	-	5,886	-	5,886	3,521
Insurance	-	980	-	980	672
Equipment Expensed	-	3,275	-	3,275	1,150
Finance Cost	-	1,499	-	1,499	1,554
	-	46,358	-	46,358	39,454

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Notes forming part of the financial statements for the year ended 31 August 2021

6. Governance Cost

Accountancy Fees	-	-	850	850	600
	-	-	850	850	600
Total Resources Expended	161,113	46,358	850	208,322	121,072

7. Net Incoming Resources for the Year

This is stated after charging:

	2021 £	2020 £
Depreciation & Amortisation	14,466	11,522
Impairment	-	297
Accountant's Remuneration	850	600
Other Accruals	1,393	1,643
	16,709	14,062

8. Trustee Remuneration & Related Pay Transactions

The board of Trustees passed a resolution on 14 January 2020 to appoint the Charity CEO and founder (Mrs Susan Olusola Ikpefuran) as a nd the remaining unpaid trustees consider her appointment to be in the best interest of the charity.

The CEO is the only remunerated trustee as she has led the organisation since inception until SmileyArk Kids became a registered charity in October 2018. During the financial year, the CEO's remuneration was reviewed and approved by the other trustees and is no longer treated as "Management Allowance". Consequently, the CEO's remuneration is now passed through payroll as a remunerated director of the organisation as approved by the Board of Trustees. No other trustees were paid any remuneration or received any other benefits during the year.

The trustees confirm to adopt measures stipulated in clause (7) of the charity's constitution; ensuring any conflicts of interest of this appointment is managed. No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charitable company during the year.

9. Taxation

As a charity, Smileyark Kids is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that that these are applied to its charitable objects. No tax charges have arisen in the Charity.

10. Tangible Fixed Assets

	2021			
	Computer Equipment £	Motor Vehicle £	Fixtures & Fitting £	Total £
COST				
At 1 September 2020	5,008	50,760	-	55,768
Additions in period	7,892	-	-	7,892
Impairments in period	-	-	-	-
At 31 August 2021	12,900	50,760	-	63,660
DEPRECIATION				
At 1 September 2020	1,720	14,382	-	16,102
Charge in period	3,952	10,152	-	14,104
Write-off	-	-	-	-
At 31 August 2021	5,672	24,534	-	30,206
NET BOOK VALUE				
At 1 September 2020	3,288	36,378	-	39,666
At 31 August 2021	7,228	26,226	-	33,454

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Notes forming part of the financial statements for the year ended 31 August 2021

11. Debtors: Amounts falling due within one year

	2021 £	2020 £
Debtors	8,936	11,518
Other Receivables	-	12,464
Prepayments	1,524	1,599
Cash at bank and in hand	186,549	84,927
	197,009	110,508

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Deferred Income	369	198
Accruals	1,739	2,243
Provision for Doubtful Debt	-	2,053
Other Payables	39,990	21,175
Lease Liability - Motor Vehicle Finance	2,291	3,734
	44,388	29,401

13. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Lease Liability - Motor Vehicle Finance	26,125	28,308
Other Creditors	16,520	21,108
	42,645	49,416

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

14. Analysis of Net Assets Between Funds

	General Funds	Designated Funds	Restricted Funds	Transfers	Total Funds £
Tangible Fixed Assets	31,067	-	2,387	-	33,454
Current Assets	190,789	-	6,220	-	197,009
Current Liabilities	(9,305)	-	(35,083)	-	(44,388)
Long-Term Liabilities	(26,125)	-	(16,520)	-	(42,645)
Net Assets at 31 August 2021	186,426	-	(42,996)	-	143,430

15. Movements in Funds

	At 1 September 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 August 2021
Restricted Funds:					-
SmileyArk Kids - CJRS & Club Restart		59,783	(59,783)		-
SmileyArk Foodbank	995	20,601	(21,596)		(0)
Holiday Clubs		123,300	(123,300)		-
Total Restricted Funds	995	203,684	(204,679)	-	(0)
Unrestricted Funds:					
General Funds	70,362	76,711	(3,642)	-	143,430
Total Unrestricted Funds	70,362	76,711	(3,642)	-	143,430
Total Funds	71,356	280,395	(208,322)	-	143,430

SMILEYARK KIDS**Income and Expenditure Account for the year ended 31 August 2021**

	£	£	2021 £	£	£	2020 £
Income and endowments from:						
Charitable Activities			73,616			110,032
Donations and Grants			206,780			4,694
LESS OVERHEADS						
Premises Costs						
Hire of Premises	14,824			13,677		
		14,824			13,677	
Administrative expenses - General						
Software	1,407			2,809		
Office running	58			1,008		
Bank Charges and Card repayment	299			372		
Telephone & Internet Charges	3,664			2,871		
Insurance	980			672		
Equipment Expensed	3,275			1,150		
		9,683			8,883	
Charitable Activities						
Activities undertaken directly	36,758			4,658		
Wages and Salaries	103,582			47,321		
Management allowance	7,010			18,560		
Temporary Staff and Recruitment	11,920			9,782		
Staff Training and Other Staff Cost	1,843			697		
		161,113			81,018	
Professional Fees						
Accountancy Fees	850			600		
		850			600	
Support Costs						
Impairments	-			297		
Finance Cost	1,499			1,554		
Depreciation & Amortisation	14,466			11,522		
Motor Expenses	5,886			3,521		
		21,851			16,894	
			208,322			121,072
Net Income/(expenditure)			72,074			(6,347)
Total funds brought forward			71,356			87,757
Prior Year Adjustment			-			(10,054)
Surplus carried forward			143,430			71,356



Signature: BayoEmanuel
 BayoEmanuel (Jun 29, 2022 21:13 GMT+1)

Email: bayoemanuel@yahoo.com






SmileyArk Kids Financial Statements 2020-21

Final Audit Report

2022-06-29

Created:	2022-06-29
By:	Busola Paul-Taiwo (team@sapphireconsult.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAT4ys5HjjGzOQRlrOERV3nHHfIVqCPFM2

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