



TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2016-2017

SPREAD A SMILE

(A Company Limited by Guarantee)

Registered in England and Wales under Company No. 8443236 |

Registered as a Charity No. 1152205



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REFERENCE & ADMINISTRATIVE INFORMATION

TRUSTEES

Josephine Segal
Louise Jacobs (appointed July 2017))
Paul Crocker
Paul Godfrey
Richard Segal
Vanessa Crocker

COMPANY REGISTERED NUMBER

08443236

CHARITY REGISTERED NUMBER

1152205

REGISTERED OFFICE

35 Ballards Lane
London
N3 1XW

ACCOUNTANTS

Berg Kaprow Lewis LLP
Chartered Accountants
35 Ballards Lane
London
N3 1XW

BANKERS

HSBC
12 Hampstead High Street
Hampstead
London
NW3 1PY

PRINCIPAL OFFICE ADDRESS

51 Chalk Farm Road, London NW1 8AN

REGISTERED OFFICE ADDRESS

35 Ballards Lane, London N3 1XW

ABOUT US

Our mission at Spread a Smile is to brighten the days of seriously ill children and teenagers in hospital by taking teams of entertainers into paediatric and adolescent wards.

We take magicians, musicians, fairies, poets, singers, face painters, artists and two Pet Therapy dogs into Great Ormond Street Hospital, University College Hospital, The Royal London Hospital and St. Mary's Hospital, to bring much needed joy, light and laughter to these courageous children and teenagers.

Those suffering from conditions such as cancer, heart and kidney related illnesses are often confined to hospital for prolonged periods. Our entertainers provide a diversion from the boredom and monotony and help young patients to brave their treatment.

We make at least 12 hospital visits per month and see over 3,500 children annually. We ensure that on each visit we can entertain every single child we see, whether they're a baby or teenager.

We also want to help patients and their families create lasting and positive memories so we organise outings to theatres and concerts as well as an unforgettable and quite extraordinary winter party. We also regularly organise for popular children's characters, like Peppa Pig and Pingu, to visit the wards as well as ad hoc parties as requested by each of the hospitals.



WELCOME



We are pleased to report that in 2016-17 we visited over 3,500 patients in hospital. We are absolutely delighted to have touched so many lives and, in many cases, we will also see a patient's sibling or parents at the same time, so our reach is far greater. In addition to the visits, we took 250 young people and their families on outings to theatre shows or concerts and we hosted 300 at our magical Winter Wonderland party. It is an honour for us to get to know these young people and their families and to bring smiles and laughter to them at such a difficult time in their lives.

We are lucky to be working with a group of outstanding and compassionate entertainers including magicians, singers, face painters, fairies, musicians, children's entertainers and artists. They are able to join a patient at their bedside and help them to laugh and smile, even in the most desperate of situations. We are so grateful to our entire team of entertainers for all that they do for us.

We were lucky enough to benefit from a number of fundraising initiatives over the financial year, which helped us to reach our fundraising target. We are grateful to every single individual and organisation who raised money for us. Without that support we could not continue to carry out our work.

We had a number of staffing changes throughout the year. In February we were joined by Lucy Jackson, as Director of Strategy and Communications. Together, we have started to work on an overhaul of our website and other external communications as well as implementation of a new database to ensure we are fit for the future and working as efficiently and effectively as possible. We are grateful to the incredible team at Spread a Smile for their passion, commitment and hard work for all they do to benefit all the young people we meet and of course to our Trustees who continue to work so hard for our cause. We said goodbye to a few colleagues and we would like to take this opportunity to thank them for their efforts for the charity over the last few years.

Looking ahead, we plan to increase our hospital visits over the next 12 months. By making a few extra visits a month, we can reach an additional 1,500 children annually. This will also involve us visiting the hospitals on additional days to ensure we can reach as many different children as possible.

We would like to take this opportunity to thank all those who have supported us in the last 12 months and have helped us to put thousands more smiles on the faces of seriously ill young people.

Josephine Segal

Vanessa Crocker

REVIEW OF THE YEAR

HOSPITAL VISITS

In an average month we made 10 hospital visits; two at Great Ormond Street Hospital (GOSH), three at University College Hospital (UCLH), three at The Royal London Hospital and two at St Mary's Hospital. Over the course of 12 months, we saw 3,744 patients in hospital. In most cases, we will see a patient with their parents and often the siblings so our reach and impact is in fact greater than that number.

There are currently 37 entertainers working with Spread a Smile.

During our two monthly visits to GOSH, we take 8-10 entertainers on each visit and we see approximately 50 patients each time across nine wards.

During our visits to UCLH, we take three entertainers and are able to see 30 children per visit. In addition, Cassie, our pet therapy dog, will visit twice a month with her owner Talia and they will see 25 patients on each visit.

At The Royal London, we take three entertainers per visit, who will see around 35 children. We will see an additional 35 children during our art workshops and Cassie and Talia will see 20 children.

At St Mary's, our three entertainers will see around 25 children plus an additional 17 children who meet Cassie and Talia each month.

“ Spread a Smile has the best entertainers who brighten up children's time in hospital. It is such a big part of helping them through such intense tough treatment, being able to have moments when they're laughing and smiling. It is so lovely for parents to watch. ”

RICHARD

REVIEW OF THE YEAR

PATIENT AND FAMILY OUTINGS AND EVENTS

We took 250 patients, siblings and family members to shows, concerts and events including Aladdin, The Lion King, Room on the Broom, Charlie and the Chocolate Factory, 3 Little Pigs, Peter Pan Goes Wrong and a Take That concert.

300 patients and their families came to Glitter and Glow, our winter party. This event is a unique opportunity for us to invite the patients we meet in the

hospitals, along with their siblings and families, to a special party catering for their every need. One parent described it as "the most fun per square metre in London. Spread a Smile packed in the highest density of excitement possible."

“

Spread a Smile took me to see the Lion King. Being one day post op, the team really went the extra mile, even giving me pillows to pad out the theatre chair so I wasn't in too much pain and could just enjoy the day. We got to spend time as a normal family, having fun, leaving all our problems at the door, spending quality time together without medical intervention; something that's not been possible for years. We also got to meet other families in similar situations.

”

TIA-LOUISA

SPREAD A SMILE TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

TRAINING

Entertainers and office staff continue to complete GOSH's gold training programme ensuring our team is equipped with the professional skills required to work at Great Ormond Street Hospital. The training focuses on health and safety, infection control and equality, amongst other things. As a result, our entertainers have a high level of knowledge and expertise about the environment and the wellbeing of the patients they are working with.

We were joined on our own annual training day by Jamie Wilcox, Head of Volunteer Services at GOSH to provide us with an update on their gold training programme as well as a unique insight on what it means to the hospital to have Spread a Smile there and the difference it makes to the patients.

“**Spread a Smile have built an incredible reputation for themselves in a relatively short space of time. The way they operate is an example to other voluntary organisations we work with. They are professional and reliable and an important part of the volunteer services team at GOSH. I would arrange a Spread a Smile visit for every day of the week if I could.**”

**JAMIE WILCOX
HEAD OF VOLUNTEER SERVICES
GREAT ORMOND STREET HOSPITAL**



SPREAD A SMILE TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

OUR PROFILE

We were delighted to welcome magician Jamie Raven as our very first official Patron and his continued visits are very much enjoyed by patients and parents alike.

Our co-founders, Josephine Segal and Vanessa Crocker, were recognised by Prime Minister Theresa May in December with a Points of Light Award, recognising "exceptional volunteers making a real difference in their communities."

In the summer of 2016 we launched a competition in partnership with First News to design a new mascot to take into hospitals and Buddy Bear was born. Buddy debuted at our Winter Wonderland party in December and has been bringing smiles and laughter to patients ever since.



“ I have been so fortunate to have travelled the world, to do and see things that I would never have dreamed of growing up. I have met royalty, stood on stage in front of sell-out theatres in the West End, and performed live on television in front of 15 million people. But I promise you, all of it means absolutely nothing, when compared to the smile on the face of a child, or a glint in their eye, when you can take them away from everything, even just for a few seconds, into a pain-free world of make believe where absolutely anything is possible. Of everything I have been lucky enough to achieve in my professional life, working with, and subsequently being asked to become a patron for Spread a Smile is at the very top of the list.

JAMIE RAVEN, SPREAD A SMILE PATRON

”

SPREAD A SMILE TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

FUNDRAISING HIGHLIGHTS

We raised £192,500 in 2016-17.

Some particular fundraising highlights included a charity spinathon in March, which saw 95 riders from 16 City banks raise £69,500. We would like to say a particular thank you to Jeff Tennenbaum and Kanya Somasundaram.

We are grateful to continue to receive support from Lawsons and would like to give a special mention to their Managing Director, Paul Sexton, for his ongoing support. In 2016-17 Lawsons donated £19,300 in addition to a number of Lawsons staff choosing to fundraise for us. Funds donated by Lawsons were used to fund the Glitter and Glow party and creating our charity mascot, Buddy Bear.

We raised over £23,000 from events including Amazing May, our cookery demonstrations with Honey and Co and Chris Kitch and received £2,000 in income from schools.

A team of 12 runners raised £12,500 in the Royal Parks Half Marathon in October.

Of the £31,200 income from Trusts and Foundations, we are grateful to Children in Need for making a three-year commitment as well as income from St James' Place Foundation. The Band Trust, The Light Fund and the Yorkshire Building Society Charitable Foundation.



Thank you to the Trusts and Foundations for their generous support:

Children in Need
St James's Place Charitable Foundation
The Band Trust
The Light Fund
Yorkshire Building Society Charitable Foundation

MEET DEBBIE



“ We are so pleased that we are able to provide Debbie and her family with such happy experiences and memories during such a difficult time. ”

We met Debbie at University College Hospital in 2014, shortly after she was diagnosed with Ewing's Sarcoma, when she was 9 years old. She initially had surgery to remove her femur and have her ball joint replaced, and while she was in hospital receiving high-dose radiotherapy we visited her with magicians, singers and our dog Cassie. Debbie loves singing and particularly looks forward to visits from our singer Collette; together they have been perfecting their duets!

We took Debbie and her whole family - mum Cheryl, dad Anthony and sisters Ashleigh and Rachel - to see Disney's The Lion King in September 2014. Despite the fact that this visit coincided with a round of chemotherapy, Debbie absolutely loved this trip and her mum says she still talks about it now. That same Autumn, Debbie was told there were no longer signs

of disease, but due to the nature of Ewing's doctors don't usually give a pronouncement of 'all clear' to recovering patients. Debbie then spent the next seven months trying to return to 'normal' and was happily given the 'okay' in April 2015. However, it was around this time that Debbie's dad, Anthony, became very ill, also with cancer. Very sadly, Anthony deteriorated quickly and passed away in August 2015.

In October 2015, Debbie developed a lump on her head, and doctors confirmed her cancer had returned. While she was back at UCLH, we visited her to brighten the long, boring days in hospital. Such prolonged radiotherapy puts immense stress on a patient's bone marrow, so in August 2016 the treatment was stopped to allow her body time to recover. Sadly, not long after, she developed lesions in her tibia and shoulder, the lump on

her head grew rapidly out of control and her doctors also found a second tumour in her head. Debbie now has been told by her doctors that her cancer is not curable, but has not been termed 'terminal'; her mum, Cheryl, describes it as 'something that must be managed'.

During this time Debbie has attended our festive parties every year with her family, and we have treated her to trips to 'The Play that Goes Wrong' and shows at the O2. We are so pleased that we are able to provide Debbie and her family with such happy experiences and memories during such a difficult time.

Debbie loves our visits so much that she has pledged to raise money for us during the summer of 2017.

5 VOLUNTEERS

AT THE HEART OF WHAT WE DO

Volunteers are at the heart of our organisation. Co founders Josephine Segal and Vanessa Crocker work without remuneration in a voluntary capacity, working the equivalent of two full time senior managerial positions, overseeing the charity's activities and managing our relationships with the hospitals. They also oversee a large majority of our regular hospital visits. The relationships with the hospitals have strengthened enormously as a result of the diligence, commitment and professionalism shown by Josephine and Vanessa. They have also successfully increased the number of entertainers currently working for Spread a Smile.

“ Spread a Smile does exactly what it says on the tin. Their simple approach of showing that there is still joy, love and laughter to be experienced, even in the teeth of very real stress, is nothing short of genius. It is incredibly hard as a parent of a very sick child to be ‘fun’ for them or their siblings. Today has taken that pressure off this particular parent and for that I will be eternally grateful.

FIONA

”

Suzy Hilton, an interior designer, is also a volunteer for Spread a Smile. Suzy manages a monthly visit to University College Hospital and oversees groups of Spread a Smile entertainers at Great Ormond Street Hospital.

“I absolutely love the visits to the hospitals. It feels so rewarding to be a part of the Spread a Smile team. The sense of fulfilment and joy to see the smiles and hear the laughter we create is one that you can't really put into words and every single visit I leave knowing we have made such a huge difference to the amazingly inspirational children and teenagers we visit. I love the fact that for visiting family members and loved ones, we have left them with happy memories of what would otherwise be a dreary hospital day. We often see them joining in, singing along, sometimes even dancing too and these are happy memories they can cherish for always.

“Spread a Smile has become such a huge part of my life and I look forward to every visit. The resilience and bravery we see, week in, week out inspires me.

“The visits we make are invaluable! The accolades and awards Vanessa and Josephine have received in such a short space of time are so thoroughly deserved and speak volumes. The Spread a Smile team itself is like an extended family. We all work together to create happy moments for every patient we visit.”

MEET KEEVA



“Spread a Smile is such an amazing charity who do the most fantastic job making our precious little ones smile when they are having the most difficult of times.”

Keeva was diagnosed with Anaplastic Rhabdomyosarcoma, a very rare type of cancer that forms in the soft tissue, when she was three years old. We visit Keeva at Great Ormond Street Hospital while she is undergoing treatment on one of the oncology wards there.

Keeva was first diagnosed in October 2014 and after 14 rounds of chemotherapy, surgery and receiving Proton Beam Therapy in America, she went into remission and was doing really well. She managed to start school and her mum Andrea said she was enjoying being able to do 'normal childhood things'. However, in November 2016 a normal routine scan showed that she had a new tumour growing on her pelvis. She had major surgery in December that year and had to spend Christmas and New Year in hospital.

Keeva loves arts and crafts, dinosaurs and magic. We have visited her with our artist Alessandra

who created a personalised picture for her of her favourite Paw Patrol characters and dinosaurs that she could colour in to put on her hospital room wall. She is also regularly visited by Spread a Smile musicians, magicians and fairies. Her mum Andrea says, "She absolutely loves Spread a Smile. When the team appear on the hospital ward her little face beams from ear to ear as she knows she's going to have a little fun and a giggle. She waits with such anticipation to see who has come to visit. She particularly loves Mr Magic as he is always guaranteed to make her laugh. She also loves the fairies that come to visit as they always give the best tattoos!"

We loved taking her family, including her mum, dad, and her sisters Sorcha, Roisin and Ailbhe to see 'Around the World in Eighty Days' at the Cadogan Hall in August.

We are aware how difficult it is

for parents to spend special time with the siblings of seriously ill children, as their schedules are too frequently dominated by hospital treatment. By inviting Keeva's siblings and parents on the trips we provide the chance for the whole family to experience a joyful occasion together, find a moment of respite from Keeva's treatment and create enduring memories.

Andrea summed up what Spread a Smile means to their family: "Spread a Smile is such an amazing charity who do the most fantastic job making our precious little ones smile when they are having the most difficult of times. They allow the children to forget their pain for a brief moment and laugh and smile. For Keeva, and all the hundreds of other children that you visit, Spread a Smile is totally priceless!"

Dad Tommy is a keen runner and has decided he'd like to race for us next year and take part in the Royal Parks Half Marathon.

6 TARGETS FOR 2017-18

We are ambitious about our goals over the next 12 months so we can reach even more young people and spread even more smiles. We will also ensure we have processes and procedures in place to ensure the organisation is running as smoothly and efficiently as possible.



HOSPITAL PRESENCE

Increase the number of young people we reach by 1,500 by increasing the number of hospital visits. In addition to our existing hospital provision we will make:

- One additional visit at each of the four hospitals
- Visit one new London hospital
- Recruit a supervisor to manage the additional hospital visits
- Further develop our training programme for all our entertainers
- We will start a process of enhancing the playroom and the entertainment space at UCLH to offer more entertainment opportunities for young people in hospital.



COMMUNICATIONS

- We will cease production of our printed newsletter and start producing a quarterly e-newsletter. We will work proactively to grow our database.
- We will produce a new website
- We will undertake a cost-effective rebrand to ensure our branding and messaging is suitable and representative of the age range of the young people we work with
- We will set up Spread a Smile TV (on You Tube) as an opportunity for us to entertain the children when we're not there by creating short films featuring our entertainers
- We will increase our social media following by 50% across Twitter, Instagram and Facebook



FUNDRAISING

- Our fundraising target is £400,000 to be raised in a variety of ways including a gala dinner, challenge events and income from trusts and foundations.
- We will install a new fundraising database to better manage relationships with our donors and reduce time spent on admin for office staff and ensure we are compliant with new GDPR legislation
- We will employ a fundraiser in a newly created post, to manage existing relationships and help us meet our fundraising target.



STRUCTURE & GOVERNANCE

- We will recruit one new trustee to join our board to broaden the scope and expertise on offer to us.
- We will conduct a skills audit of all staff

STRUCTURE, GOVERNANCE & MANAGEMENT

CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 13th March 2013.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The management of the company is the responsibility of the Trustees who are elected and co opted under the terms of the Articles of Association. A proportion of the charity trustees are involved in the day to day running of the charity and decision making. New trustees are appointed when current trustees either retire or trustees decide that an additional skill set is required. Trustee appointments are made by the existing trustees. Training is given to new trustees based on a skills audit on appointment. Trustees meet once each quarter, and at additional times where necessary, to scrutinise and oversee the activities and strategic goals of the charity.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. In particular, the risks of working with unwell children in a hospital environment are considered. The risks are mitigated by ensuring that all of our staff and volunteers undertake necessary training.

FINANCIAL REVIEW

RESERVES POLICY

The trustees aim for the charity to maintain an average of free reserves equivalent of 9-12 months operational costs. In a situation where there is a deficit, the trustees will ensure that extra focus is centred upon fundraising activities and, if appropriate, the charity's activities will be scaled back. With a surplus, the trustees will consider utilising the funds to support additional hospital visits, more workshops and/or events, and other activities that will help develop and grow the charity. As charity holds its biggest fundraising event, the dinner, every other year, it is expected that free reserves will largely exceed this level every other year.

At the 31st of March, free reserves totalled £187,957, exceeding the level set by the reserves policy, despite it not being a year in which a dinner was held. The trustees aim to make use of this surplus by increasing hospital visits in the 17/18 financial year.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Spread a Smile for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act.

2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report was approved by the Trustees on 12 December 2017 and signed on their behalf by:

.....
Vanessa Crocker
Trustee

.....
Josephine Segal
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SPREAD A SMILE

I report on the financial statements of the company for the year ended 31 March 2017 which are set out on pages 19-28.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on the after 1 January 2015.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Dated: 15 December 2017

.....
Ian Saunderson FCA

Berg Kaprow Lewis LLP
35 Ballards Lane
London N3 1XW

SPREAD A SMILE TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2017

		UNRESTRICT- ED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
		2017	2017	2017	2016
NOTE		£	£	£	£
INCOME FROM:					
DONATIONS AND GRANTS	2	241,889	15,000	256,889	366,190
OTHER TRADING ACTIVITIES	3	30,464	-	30,464	5,668
INVESTMENTS	4	62	-	62	-
TOTAL INCOME		272,415	15,000	287,415	371,858
EXPENDITURE ON:					
RAISING FUNDS	5	49,738	-	49,738	25,995
CHARITABLE ACTIVITIES	6	214,961	20,341	235,302	209,556
TOTAL EXPENDITURE	9	264,699	20,341	285,040	235,551
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		7,716	(5,341)	2,375	136,307
NET MOVEMENT IN FUNDS		7,716	(5,341)	2,375	136,307
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD		180,241	40,151	220,392	84,085
TOTAL FUNDS CARRIED FORWARD		187,957	34,810	222,767	220,392

All activities relate to continuing operations. The notes on pages 21-28 form part of these financial statements.

A Company Limited by Guarantee. Registered no. 08443236

BALANCE SHEET
AS AT 31 MARCH 2017

		2017	2016
	NOTE	£	£
FIXED ASSETS			
TANGIBLE ASSETS	13	6,320	305
CURRENT ASSETS			
DEBTORS	14	45,308	38,725
CASH AT BANK AND IN HAND		192,023	185,608
		<u>237,331</u>	<u>224,333</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	15	(20,884)	(4,246)
NET CURRENT ASSETS		216,447	220,087
NET ASSETS		222,767	220,392
CHARITY FUNDS			
RESTRICTED FUNDS	16	34,810	40,151
UNRESTRICTED FUNDS	16	187,957	180,241
TOTAL FUNDS		222,767	220,392

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 12 December 2017 and signed on their behalf, by:

.....

Vanessa Crocker

.....

Josephine Segal

The notes on pages 21-28 form part of these financial statements.

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with 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 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as amended by the Charities SORP (FRS 102) Update Bulletin 1, and the Companies Act 2006.

The charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Spread a Smile meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 COMPANY STATUS

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 INCOME

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In

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accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised; refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading and fundraising activities

All resources expended are inclusive of irrecoverable VAT.

1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. 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 bases:

Office equipment	33.33% Straight line
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1.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 LIABILITIES

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.9 FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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2. INCOME FROM DONATIONS AND LEGACIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
	2017	2017	2017	2016
	£	£	£	£
DONATIONS	147,123	-	147,123	243,712
GIFTS AND SERVICES IN KINDS	94,766	-	94,766	75,978
GRANTS	-	15,000	15,000	46,500
TOTAL	241,889	15,000	256,889	366,190

As outlined by SORP FRS 102, donated goods and services are to be included in the accounts, valued at the amount that the charity would have spent on similar goods or services, should they not have been received as donations.

Included in the above figures are: £48,000 of donated services provided by professional entertainers in entertaining sick children; £22,950 of donated goods and services relating to the Winter party; £9,750 relating to gifts of free theatre and concert tickets; £400 of donated marketing services; £840 of software services, £9,326 of donated fixed assets, £1,500 of repair costs, and £2,000 of donated accounting services. Volunteer time is not included in this figure.

Income from donations and grants in the prior year included £46,500 of restricted grants.

3. FUNDRAISING INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
	2017	2017	2017	2016
	£	£	£	£
FUNDRAISING EVENTS INCOME	30,464	-	30,464	5,668
TOTAL	30,464	-	30,464	5,668

There was no restricted income from fundraising in the prior financial year.

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4. INVESTMENT INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
	2017	2017	2017	2016
	£	£	£	£
INVESTMENT INCOME	62	-	62	-
TOTAL	62	-	62	-

5. COSTS OF GENERATING VOLUNTARY INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
	2017	2017	2017	2016
	£	£	£	£
FUNDRAISING EXPENSES	6,928	-	6,928	15,547
CONSULTANCY COSTS	-	-	-	4,725
MARKETING COSTS	6,180	-	6,180	3,600
WAGES AND SALARIES	35,685	-	35,685	2,111
NATIONAL INSURANCE	945	-	945	12
TOTAL	49,738	-	49,738	25,995

6. SUMMARY OF COSTS OF CHARITABLE ACTIVITIES

	DIRECT COSTS (SEE NOTE 7)	SUPPORT COSTS (SEE NOTE 8)	TOTAL FUNDS	TOTAL FUNDS
	2017	2017	2017	2016
	£	£	£	£
SUPPORT OF ILL CHILDREN	159,646	75,656	235,302	209,556
TOTAL	159,646	75,656	235,302	209,556

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7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	TOTAL FUNDS	TOTAL FUNDS
	2017	2016
	£	£
THEATRE VISITS FOR CHILDREN	12,694	13,514
ENTERTAINING SICK CHILDREN	109,914	87,674
PARTIES FOR CHILDREN	22,950	22,728
WAGES AND SALARIES	13,725	-
NATIONAL INSURANCE	363	-
TOTAL	159,646	123,916

As detailed in note 2, part of these costs are made up of donated goods and services

8. SUPPORT COSTS OF CHARITABLE ACTIVITIES

	TOTAL FUNDS	TOTAL FUNDS
	2017	2016
	£	£
RENT	6,686	8,940
OFFICE COSTS	8,205	1,343
COMPUTER AND PHONE COSTS	4,872	4,332
INSURANCE	1,103	974
WEBSITE AND PUBLICITY COSTS	-	2,801
STATIONARY	2,110	1,377
BANK CHARGES	84	29
REPAIRS AND RENEWALS	1,527	-
INDEPENDENT EXAMINATION AND ACCOUNTING FEE	4,400	1,650
WAGES AND SALARIES	42,090	63,415
NATIONAL INSURANCE	1,114	223
DEPRECIATION	3,465	556
TOTAL	75,656	85,640

Independent Examination and accounting fees are costs incurred in the Governance of the charity.

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9. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	STAFF COSTS	DEPRECIATION	OTHER COSTS	TOTAL	TOTAL
	2017	2017	2017	2017	2016
	£	£	£	£	£
EXPENDITURE ON RAISING VOLUNTARY INCOME	36,630	-	13,108	49,738	25,995
COSTS OF GENERATING FUNDS	36,630	-	13,108	49,738	25,995
SUPPORT OF ILL CHILDREN	57,292	3,465	174,545	235,302	209,556
TOTAL	93,922	3,465	187,653	285,040	235,551

10. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

This is stated after charging:

	2017	2016
	£	£
DEPRECIATION OF TANGIBLE FIXED ASSETS: - OWNED BY THE CHARITY	3,465	556

During the year, no Trustees received any remuneration (2016 £NIL).

During the year, no Trustees received any benefits in kind (2016 £NIL).

During the year, no Trustees received any reimbursement of expenses (2016 £NIL).

11. INDEPENDENT EXAMINER'S REMUNERATION

The fee for Independent Examination and accounts preparation were £2,000 net of VAT. This is provided by Berg Kaprow Lewis LLP at a 50% discount rate.

12. STAFF COSTS

Staff costs were as follows:

	2017	2016
	£	£
WAGES AND SALARIES	91,500	65,526
SOCIAL SECURITY COSTS	2,422	235
TOTAL	93,922	65,761

The average number of persons employed by the company during the year was as follows:

- 2017 - 7

- 2016 - 5

No employee received remuneration amounting to more than £60,000 in either year. As the charity is managed by the trustees who are not remunerated, there is no key management personnel remuneration to report.

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13. TANGIBLE FIXED ASSETS

	OFFICE EQUIPMENT
	£
COST	
AT 1 APRIL 2016	1,659
ADDITIONS	9,480
AT 31 MARCH 2017	11,139
DEPRECIATION	
AT APRIL 1ST 2016	1,354
CHARGE FOR THE YEAR	3,465
AT 31 MARCH 2017	4,819
NET BOOK VALUE	
AT 31 MARCH 2017	6,320
AT 31 MARCH 2016	305

14. DEBTORS

	2017	2016
	£	£
DUE AFTER MORE THAN ONE YEAR		
PREPAYMENTS AND ACCRUED INCOME	7,500	14,250
DUE WITHIN ONE YEAR		
OTHER DEBTORS	433	433
PREPAYMENTS AND ACCRUED INCOME	37,030	22,500
TAX RECOVERABLE	345	1,542
TOTAL	45,308	38,725

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
TRADE CREDITORS	16,503	3,068
OTHER TAXATION AND SOCIAL SECURITY	1,981	1,178
ACCRUALS AND DEFERRED INCOME	2,400	-
TOTAL	20,884	4,246

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16. STATEMENT OF FUNDS

	BROUGHT FORWARD	INCOME	EXPENDITURE	CARRIED FORWARD
	£	£	£	£
UNRESTRICTED FUNDS				
GENERAL FUND	180,241	272,415	(264,699)	187,957
RESTRICTED FUNDS				
CHILDREN IN NEED FUND	38,750	-	(15,000)	23,750
PRINCE OF WHALES CHARITABLE FOUNDATION FUND	1,401	-	(1,401)	-
THE LIGHT FUND	-	5,000	(900)	4,100
ST JAMES' FOUNDATION FUND	-	10,000	(3,040)	6,960
SUB TOTAL RESTRICTED FUNDS	40,151	15,000	0	34,810
TOTAL	220,392	287,415	(285,040)	222,767

Children in Need fund relates to grants provided from the charity Children in Need. These grants are restricted in that they must be spent within a specified time period, and on agreed costs.

The Prince of Wales Charitable Foundation fund relates to donations received from the Prince of Wales Charitable Foundation. These funds are restricted in that they must be spent on arts related activities.

The Light Fund and St James's Place Foundation both made grants to the charity, with restriction that they are to be spent on visits to University College Hospital and Great Ormond Street Hospital respectively.

17. RELATED PARTY TRANSACTIONS

During the year the charity received unrestricted donations of £26,325 from the trustees of the charity (2016 £12,500).

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
	2017	2017	2017	2016
	£	£	£	£
TANGIBLE FIXED ASSETS	6,320	-	6,320	305
DEBTORS DUE AFTER MORE THAN 1 YEAR	-	7,500	7,500	22,500
CURRENT ASSETS	202,521	27,310	229,831	201,832
CREDITORS DUE WITHIN ONE YEAR	(20,884)	-	(20,884)	(4,246)
TOTAL	187,957	34,810	222,767	220,392