

For a Child's Smile (London)

Trustees' Annual Report

September 2019 to August 2020

1. Reference and Administrative details

<u>Charity Name:</u>	For a Child's Smile (London)
<u>Working Name:</u>	PSE For a Child's Smile UK
<u>Charity Number:</u>	1112963
<u>Type:</u>	Association
<u>Registered Address:</u>	31 Chiddingstone Street, London SW6 3TQ
<u>Correspondence Address:</u>	4 Earldom Road, London SW15 1AF
<u>Independent Examiner:</u>	Robin Stewart 12 Albany Park Road, Kingston, Surrey, KT2 5SW
<u>Bank:</u>	Barclays Bank, 75 King Street, London W6 9HY

2. For a Child's Smile (London) Trustees

<u>Trustees:</u>	Mrs Caroline DUTHEIL DE LA ROCHERE Mrs Camille JOLY Mrs Ghislaine HANNAY Mr Philip HANNAY Miss Alison LOGIER Mrs Ghislaine DUFOUR
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3. Structure, Governance and Management

Legal Status

For a Child's Smile (London) (the "**Charity**") is an Association governed by a Constitution adopted on 24th June 2005 it was registered at The Charity Commission on 9th February 2006.

Management

The Charity is managed by a Board of Trustees. This body meets at least once a year to make policy and strategic decisions.

A team of volunteers runs the day-to-day operations under the leadership of Ghislaine Hannay. This team meets to plan events and other fundraising and communication initiatives. Ghislaine Hannay has been supported by Philip Hannay who holds responsibilities relating to the Charity's financial and administrative operations.

Management Changes

Ghislaine Hannay would like to hand over fundraising and team management responsibilities. PSE For a Child's Smile is looking for new recruits to lead fundraising and team management activities – contacts have been made within the French community in London and to charity support services to find a successor(s).

Trustee Selection Method

Officers and other Trustees are elected in the General Meeting. The Trustees may appoint any person who is willing to act as a Trustee. Each of the Trustees shall retire with effect from the conclusion of the annual general meeting following his or her appointment but shall be eligible for re-election at that annual general meeting. Notice must be given, by letter or email, to the Charity by the person to be proposed to show his or her willingness to be appointed prior to the meeting.

Related Parties

The Charity raises funds and awareness on behalf of Pour un Sourire d'Enfant ("**PSE**"), a Cambodian based charitable organisation. The Charity works alongside PSE branches and like charities in Europe, the US and Hong Kong. All PSE's social programmes take place in Cambodia. PSE's Charter is set out in Appendix C. A summary of PSE's achievements is set out in Appendix D.

4. Objectives and Activities

The Charity's Mission Statement

The Charity is a non-political and non-denominational association. Its sole objective is to assist in the relief of poverty affecting children and their respective families living in Cambodia who find themselves facing financial and other hardships

Objectives

The Charity was established to support the work of PSE in the following areas:

1. The relief of financial hardship of children living in Cambodia by providing such children with food, shelter and health services which they could not otherwise afford through lack of means.
2. The relief of financial hardship, either generally or individually, of children living in Cambodia by making grants of money for providing or paying for items, services or facilities.
3. The relief of unemployment for the benefit of the children living in Cambodia by educating them in such ways as may be thought fit, including assistance to find employment.
4. To advance the education of the pupils in Cambodia by providing and assisting in the provision of facilities for education in local public schools in Cambodia or at the centre of remedial classes or at the vocational training centre located in Phnom Penh.

The Charity focuses on the following areas of activity:

- **Fundraising:**
 - Sponsorship – regular donations (normally monthly) to contribute to PSE's day-to-day operating expenses.
 - Donations – one-off or irregular donations used to finance PSE investments and projects.
 - Events organisation and coordination aimed at raising funds for PSE.
- **Communication:** Raising awareness in the UK of the Charity's activities as well as the works of PSE.
- **Volunteering:** Providing support in the recruitment of volunteers for PSE's summer camps and as English teaching assistants during the school year.

5. Achievements and Performance

5.1 UK Events & Fundraising

During the fiscal year 19/20 the Charity organised several events where we raised a good amount of money. For example, the Charity organised arts and crafts sales of PSE fabricated products. This event raised a total of almost £1,700.

Furthermore, the Charity organised a Quiz Night and Auction in November at St. Etheldreda's Church Hall. Over 110 people attended and 35 lots were auctioned. Overall the evening raised more than £10,000 from entrance fees, donations, selling gift envelopes and from the auction itself.

In December the Charity participated in an ICAPs annual charity day and won a grant of £50,000. This yearly charity day fundraising event with our Patron - Serge Betsen, gives away 1 day's profits to a number of charities.

Also, in December, the Charity raised £425 from a Christmas Sale at BNP.

Next up, in January, we organised the Epiphany Concert. The concert was very well attended and overall raised £1228.80 from entrance fees and donations.

Soon after this, the world was hit by the Covid-19 virus. Most of Europe and Cambodia went into lockdown, and all in-person events had to be cancelled. Therefore, the planned tour with Marie-France had to be abandoned.

During the year the Charity continued to develop its relationships with schools, in particular Justice au Coeur at the Lycée Français, they remain an active partner raising funds and building awareness among the children, for example by giving presentations and showing them the movie 'Les Pépites'.

5.2 Communications

The Charity translated all the key communications materials for PSE – the website, the annual activity report, accounts summary, current projects, quarterly newsletters – to ensure the charity is accessible to English speaking as well as French speaking supporters. The Charity posted announcements and news regularly on the UK Facebook page (<https://www.facebook.com/forachildsmileuk>) and has used Instagram to broaden its network. Lastly we sent out quarterly bulletins and other news items to the Charity's contact list in both English and French via Mailchimp.

5.3 Recruiting Volunteers

The Charity has taken the lead in recruiting English Teaching Assistants for the PSE Centre in Phnom Penh. Improvements in the teaching of English has been recognised by PSE as a key development point – recruiting fluent English speakers to help build oral skills is a key step in those plans. The Charity has posted advertisements on the PSE website, at various university and corporate volunteering sites – 19 volunteers were interviewed for the 2019/20 academic year, 8 interviews took place for the 2020/21 academic year. However, due to Covid-19, all planned travels to Cambodia had to be cancelled.

Unfortunately, the Charity did not have to provide assistance with the recruitment of volunteers for the 2020 Summer Camps, as the Summer Camp was cancelled due to Covid-19.

6. Financial Review

There was an increase of 124% in net funds raised, a significant increase in income both from events and the ICAP grant was offset by a reduction in sponsorship.

Sponsorship was £21,636, 15% lower than the prior year, it was severely impacted by the closure of BT Donate website. The switch from BT Donate to VirginMoney decreased the total number of sponsors during the year significantly: from 65 to 53, 18% lower than last year.

General overheads were £122 to pay for flyers and an iZettle card reader - that proved its worth during the arts & crafts sales as well as during the Auction and Concert. Event expenses of £167 paid for the dinner for over 100 people for the Auction night, the majority of the drinks, ingredients, the chef, servers and the room were kindly donated. The charity was able to use a Pro-Bono Independent Examiner again this year. This ensures the majority of money raised by the Charity goes to delivering PSE's key programmes in Cambodia.

The Friends balance, an amount to cover the overheads of the charity, was £28 at year end.

The Charity's accounts for the 2019-2020 financial year are set out in Appendix A.

	2018/19	2019/20	% Change
INCOMINGS			
Sponsorship	£25,597.00	£21,637	-15%
Donations & Fundraising	£15,271.00	£71,515	
Gift Aid reclaim	£3,870.00	£5,388	
Interest Income & Bank Refund	£44.00	£46	
TOTAL INCOMINGS	£44,782.00	£98,586	120%
Cost of Events	£825.00	£168	
General Overheads	£0.00	£122	
NET FUNDS RAISED	£43,957	£98,296	124%
Overheads as % Incomings	0%	0%	0%
Number of Sponsors during year	65	53	-18%
Friends balance	£90	£28	-69%

Grants to PSE

The Charity made one grant to PSE, Cambodia, during the year - £94,017.71 was sent in June.

The payments were allocated the following projects:

Source	Project	Amount
Sponsorship	n/a	£23,238.64
Donations & Fundraising	Construction of classes South Land PSE Centre (from ICAP)	£50,000.00
	Construction of classes South Land PSE Centre (from Quiz)	£10,266.68
	Renovation works for the Lotus Blanc	£10,512.39
	TOTAL	£94,017.71

7. Future Plans

7.1 Events & Fundraising

Due to covid-19 the planned tour of Marie-France had to be cancelled. To replace the tour, Frederic Lopez plans to lead a live streaming event on YouTube and Facebook.

Following the success of the Quiz night & Auction, the Charity plans to hold another similar fundraising event during the next fiscal year. The charity is confident that those events can be held online.

Around December, the Charity plans to organise a Christmas Shopping event. The plan is to raise money for PSE by selling a wide variety of items. Depending on the success of the Christmas Shopping event, this would be also a great event to repeat around the Easter period.

Furthermore, after the great success of the Phnom Penh Express event in Spain and France, the Charity plans to organise the UK version of The Phnom Penh Express. The goal is to encourage as many people as possible to participate to walk, run or cycle the 12,274 km from London to Phnom Penh and raise funds along the way.

The Charity will continue to support volunteers who wish to raise funds for the Charity by helping them to publicise their fundraising activity via Facebook, Instagram and the PSE website. Besides this, the Charity also intends to keep developing relationships with schools including Justice au Coeur at the Lycée Français and L'École des Petits and L'Ecole de Battersea.

7.2 Communication

The Charity plans to keep translating all the key communications materials for PSE into English including: the website, the annual activity report, accounts summary, current projects, quarterly newsletters – to ensure the charity is accessible to English speaking as well as French speaking supporters.

The Charity will also continue to send out the quarterly newsletter along with other news items to the Charity's contact list via Mailchimp.

7.3 Recruiting Volunteers

As soon as the Covid-19 situation allows, the Charity will continue to participate in the recruitment of volunteers to become English Teaching Assistants in the PSE Centre in Phnom Penh.

Due to the COVID-19 global pandemic, also the possibility to organise the 2021 Summer Camps will need to be evaluated along the way, including the option to move the 2021 Summer Camps 1 Summer Camp towards November or December of 2021. In case the Summer Camps happen, the Charity intends to provide assistance with the recruitment of volunteers and the others to come once the situation stabilises. The Charity will hold Assessment and Interview Days to select volunteers.

PUBLIC BENEFIT

The Charity works for the public benefit by increasing public awareness of the acute problems faced by children in Cambodia. Its grant making activities are specifically focused at funding programmes helping underprivileged people. The Trustees have complied with the provisions of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

RESERVES

The Charity maintains reserves covering 3 months of operational expenses. Reserves to respond to unforeseen events in Cambodia are held centrally, so the Charity does not need to contribute to such reserves.

RESPONSIBILITIES OF THE TRUSTEES

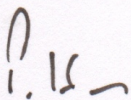
The Trustees are required to keep proper books of account with respect to the affairs of the Charity, and to prepare statements of account for each accounting period consisting of an income and expenditure account and a balance sheet.

The members of the board constitute the Trustees of the Charity and are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

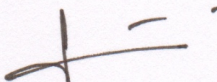
In preparing the accounts The Charity is expected to:

- select suitable accounting policies
- make judgements and estimates that are reasonable and prudent
- follow the recommendations of the Charity Commission and of the accounting profession with regard to form and content of the accounts, or to disclose and explain any departures there from
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will be able to meet its objectives.

Signed by order of the trustees



Philip Hannay (Trustee)



Ghislaine Hannay (Trustee)

Date: 14/6/2021

Registered address: 31 Chiddingstone Street, London SW6 3TQ

Appendix A: CC17a – Statement of Financial Activities & Balance Sheet

For a Child's Smile (London)	Charity No	1112963	CC17a
Annual accounts for the period			
Period start date	01/09/2019	Period end date	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted				Total last year £
			Unrestricted funds £	Income funds £	Endowment funds £	Total this year £	
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations	S01	48,540	50,000	-	98,540	44,737
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	46	-	-	46	44
Incoming resources from charitable activities		S04	-	-	-	-	-
other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	48,586	50,000	-	98,586	44,782
Resources expended (Notes 4-8)							
Cost of Generating Funds			-	-	-	-	-
Cost of generating voluntary income	Marketing & General	S07	122	-	-	122	-
Fundraising trading cost	Events	S08	168	-	-	168	825
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	44,018	50,000	-	94,018	42,735
Governance costs		S11	-	-	-	-	-
other resources expended		S12	-	-	-	-	-
Total resources expended		S13	44,308	50,000	-	94,308	43,560
Net incoming (outgoing) resources before transfers		S14	4,279	-	-	4,279	1,221
Gross transfers between funds		S15	-	-	-	-	-
Net incoming (outgoing) resources before other recognised gains/(losses)		S16	4,279	-	-	4,279	1,221
Other recognised gains/(losses)							
Gain and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gain and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	4,279	-	-	4,279	1,221
Total funds brought forward		S20	9,587	-	-	9,587	8,366
Total funds carried forward		S21	13,866	-	-	13,866	9,587

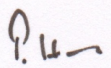
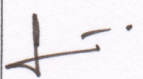
Section B

Balance Sheet

Restricted

	Note	Unrestricted funds £ F01	Income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed Assets						
Tangible Assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	2,928	-	-	2,928	1,859
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	10,939	-	-	10,939	6,712
Total current assets	B09	13,867	-	-	13,867	8,367
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
Net current assets (liabilities)	B11	13,867	-	-	13,867	8,367
Total assets less current liabilities	B12	13,867	-	-	13,867	8,367
creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	13,867	-	-	13,867	9,588
Funds of the Charity						
Unrestricted funds	B16	13,867	-	-	13,867	9,588
	B17	-	-	-	-	-
Restricted income funds (Note 13)	B18	-	-	-	-	-
Endowment funds (Note 13)	B19	-	-	-	-	-
Total Funds	B20	13,867	-	-	13,867	9,588

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	P. HANNAY	14/6/21
	G. HANNAY	14/6/21

Appendix B: Independent Examiners Report

Independent Examiner's Report to For a Child's Smile

I report on the accounts of the charity for the year ended 31 August 2020.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
cedures laid down in the General Directions given by the commission
145(5)(b) of the 2011 Act
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 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met, or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Robin Stewart
12 Albany Park Road
Kingston
Surrey
KT2 5SW

Date: 7 June 2021

For a Child's Smile

Statement of the For a Child's Smile Trustees' Responsibilities

The purpose of this statement is to distinguish the responsibilities of the For a Child's Smile Trustees for the accounts from those of the Independent Examiner as stated in his report.

Charity Law requires charity trustees to keep proper books of account with respect to the affairs of the charity, and to prepare statements of account for each accounting period consisting of an income and expenditure account and a balance sheet.

The members of the board constitute the Trustees of the Charity and are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

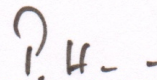
In preparing the accounts For a Child's Smile is expected to:

- select suitable accounting policies;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the charity commission and of the accounting profession with regard to form and content of the accounts, or to disclose and explain any departures there from; and
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will be able to meet its' objectives.

On behalf of the For a Child's Smile



Chairman



Treasurer

Dated: 14/6/2021

Appendix C: The PSE Charter

The aim of this Charter is to define the philosophy and ethics of our Charity to assure its long-term future.

The objective of our Charity is to defend the fundamental rights of children throughout the world. Recognising that everyone can contribute to this objective, our Charity is both apolitical and non-denominational.

Philosophy of the Charity

"Humanity owes to the child the best it has to give". (Geneva Declaration - SDN 1924)

Though the United Nations General Assembly unanimously approved the Convention on the Rights of the Child on 20th November 1989, in many cases, these rights are threatened or ignored.

- A hungry child must be fed
- A sick child must be treated
- A mistreated child must be protected
- An exploited child must be rescued
- An abandoned child must be taken in
- Every child should feel the affection of a loving look upon him.

PSE's mission is to intervene for the benefit of those children in greatest distress both directly and by institutional actions.

Direct action includes, but is not limited to:

- Food distribution
- Providing health care centres
- Creating protection centres
- Help for education
- Vocational training
- Supporting families

Institutional action includes, but is not limited to:

- Information Sharing
- Defending Children's Rights with national and international authorities
- Collaborating in specific projects such as construction of schools, dispensaries, etc...
- Development of education programmes
- Supporting Non-Governmental Organisations who work with the philosophy to help children in distress.

Ethics of the Charity

To the countries where we operate

The Charity respects the sovereignty of the countries in which it operates, it tries to integrate its work with the action plans of those countries and to develop its projects in close collaboration with local authorities whilst maintaining independence of action and control.

It endeavours to integrate with local partners as far as possible.

It cares about operating with modesty, always respecting local culture and acting without a conquering spirit.

To the children

All the Charity's actions aim to enable the integration and fulfilment of every child in their natural geographic environment, respecting the social life and the culture of their country, and thus enabling them to master their own destiny.

It is essential that the children, often victims of violence and conflicts, find in the Charity a model of peace, friendship, harmony and stability.

While wanting to provide the poorest with high quality schooling, we don't want elitism for a few.

To the volunteers

In their voluntary work, people don't like to find constraints, conflicts and competition; they want to find a place of friendship and initiative.

This harmonious atmosphere is the strength of the Charity as it allows everyone to give their best.

The Charity's structure must be flexible and adaptable. There are leaders and unifiers (not bosses) that provide everyone freedom to act. Where disputes or conflicts arise, everyone must prioritise unity and the interests of the Charity above imposing their own ideas.

To the sponsors

The accounts must be transparent and available at all times to any sponsor who wishes to consult them.

The management is run with complete respect for the money entrusted to the Charity as well as ensuring its optimum utilisation for the benefit of the children.

While the Charity communicates facts, it avoids producing material that is unnecessarily shocking or making its audience feel guilty.

The financial resources come predominantly from private donations (sponsorships, aid from NGOs or businesses) supplemented by public financing to allow new investments. The Charity respects the donors' wishes by fulfilling any commitments and through strict management of Charity.

The Charity keeps complete mastery and control of financing.

The founders of Pour un Sourire d'Enfant

Appendix D: Summary achievements of PSE

The following summary has been sourced from the *Rapport Annuel d'Activité Septembre 2019 – Août 2020* published by PSE (the full report is available on the PSE website www.pse.ngo); it is included for information purposes only. The Charity's Trustees are not responsible for, nor have they independently verified, the accuracy of this information.

PSE's Performance in 2019/20

The following are the key metrics of achievements by PSE (with numbers for 2018/19 in brackets):

- Supported 6,471 (6,908) youngsters, including: 3,704 (4,157) children going to classes in state schools, 669 (674) in remedial schooling in the PSE Centre; and the 1,427 (1,393) students of the PSE vocational training centre (PSE Institute). The school support programme, initiated to provide help to children at risk of dropping out of state schools, supported 714 (1,013) children in 29 (34) classes.
- More than 6,000 (more than 6,000) meals were served on a daily basis;
- Provided support to 3,572 (3,643) families;
- Distributed about 8 (7) tons of rice per week to families in compensation for the financial loss incurred when their children attend school;
- Provided housing and protection to 506 (465) children in Phnom Penh, Siem Reap and Sihanoukville;
- Employed 619 (630) people in Cambodia;

The following are the key investments / projects for the year 2019/20:

- Construction of the equivalent of 45 classrooms to replace the first school buildings. The original buildings, built of wood and susceptible to flooding and termite attacks, have become dilapidated.
- Exterior amenities for the new classrooms
- Renovation of the Lotus Blanc, the training restaurant within the PSE Centre.
- Renewing the equipment in the training restaurant.
- Moving the sewing workshop to the OBK campus
- Refurbishing the volunteers' house
- Improving the libraries
- Provision of new material for the children of the Foyer "Source de Vie"

PSE's Academic Results 2019/20

In 2019-2020, the activities of PSE contributed to the following educational outcomes:

- 92.6% pass rate for the 'Brevet' (Certificate of General Education or GCSE level);
- 100% pass rate for the Baccalaureate. The Baccalaureate was due to take place in December 2020, but was definitively cancelled due to the risk of a resumption of the epidemic. The Ministry of Education said that all students are therefore considered to have passed their Bac.
- There were 396 new graduates from PSE's Vocational Training schools:
- 115 graduated from the Hotel & Tourism School, including 16 from the Hairdressing and beauty School
- 106 graduated from the Technical Trades school (59 construction and 47 mechanics)
- 19 graduated from the School of Media
- 152 graduated from the Management & Sales School, to which should be added 23 young BTS graduates not counted among our outgoing graduates, as they will be pursuing a Bachelor's degree (BBA) at the Institute in 2020/21
- 4 students graduated in higher education externally.

Summer Camps

Sadly, due to the Covid-19 pandemic, and the continuous lockdowns in both Europe and Cambodia, the camps in Phnom Penh and its outskirts, Sihanoukville and Siem Reap had to be cancelled.