

For a Child's Smile (London)

Trustees' Annual Report

September 2020 to August 2021

1. Reference and Administrative details

Charity Name: For a Child's Smile (London)

Working Name: PSE For a Child's Smile UK

Charity Number: 1112963

Type: Association

Registered Address: 31 Chiddingstone Street, London SW6 3TQ

Correspondence Address: 4 Earldom Road, London SW15 1AF

Independent Examiner: Robin Stewart
12 Albany Park Road, Kingston, Surrey, KT2 5SW

Bank: Barclays Bank, 75 King Street, London W6 9HY

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

Trustees: Mrs Caroline DUTHEIL DE LA ROCHERE
Mrs Camille JOLY
Mrs Ghislaine HANNAY
Mr Philip HANNAY
Miss Alison LOGIER
Mrs Ghislaine DUFOUR
Miss Emily FINNEGAN

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

The fiscal year 2020/21 was heavily impacted by the Covid pandemic and the resulting lockdowns and other restrictions. Despite those constraints the Charity held several fundraising activities:

On 29th November charity held an on-line Auction over Zoom selling 29 lots (out of a total of 31) all donated by supporters. Christian Malissard was our auctioneer bringing much good humour and encouragement throughout the bidding, spurring everyone on. The auction raised £5,165, exceeding the amount raised at St Etheldreda's before the pandemic, and there were a further £400 of donations.

PSE was not able to undertake the normal annual tour, due to the pandemic – the tour allows PSE to spread news of their achievements, to fundraise and attract new sponsors. To compensate, they created a programme, hosted by Frederic Lopez and transmitted live, on both Facebook and You Tube, from both Phnom Penh and Paris. Frederic Lopez is a well-known patron of PSE. Supporters were able to gather to watch the show in London.

Following the success of similar initiatives in Spain and France, the Charity decided to launch the Phnom Penh Express, the goal was to encourage as many people as possible to walk, run or cycle the equivalent of the 12,274 km from London to Phnom Penh and raise funds along the way. In the end over 80 people participated getting well beyond Phnom Penh, 6 youngsters from 2 schools wrote a weekly newsletter providing insight into the history and culture of places along the way and providing the recipe of a local delicacy.

The Charity also launched an on-line Charity shop, on Shopify, to sell artisanal products, books, DVDs of Les Pépites and many other goodies, delivered to peoples homes.

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

All volunteering activities including the Summer Camps and the English Teaching Assistants programme have been suspended due to the Covid-19 pandemic. They will be restarted as soon as conditions permit.

5.4 Administration

Virgin Money Giving has notified the Charity that will close its services at the end of the year, the Charity will therefore need to find an alternative site – Charities Aid Foundation

is the favourite – to allow on-line donations and ad-hoc fundraising pages to be created. Links from the PSE Website and as many sponsors as possible will need to be transferred to the new service.

6. Financial Review

Sponsorship, the mainstay of the support provided to PSE, was £25,446, 18% higher than last year, there was a substantial increase in the numbers of sponsors during the year growing from 53 to 59 individuals and companies. This made up for some of the lost sponsorship numbers when BT Donate closed.

Net funds raised (£51,342) were lower in 2020/21 compared to 2019/20 (£98,296), as the prior year's ICAP grant (£50,000) was not repeated; excluding the ICAP donation net funds raised rose 6% overall.

There were no costs incurred by the Charity over the year, so all the money raised went to delivering PSE's programmes in Cambodia.

The Friends balance, an amount to cover the overheads of the Charity, was £38 at year end.

The Charity's accounts for the 2020-2021 financial year are set out in Appendix A.

	2019/20	2020/21	% Change
INCOMINGS			
Sponsorship	£21,637	£25,446	18%
Donations & Fundraising	£71,515	£20,081	
PSE Charity Shop		£273	
Gift Aid reclaim	£5,388	£5,539	
Interest Income & Bank Refund	£46	£2	
TOTAL INCOMINGS	£98,586	£51,342	-48%
Cost of Events	£168	£0	
General Overheads	£122	£0	
NET FUNDS RAISED	£98,296	£51,342	-48%
Overheads as % Incomings	0%	0%	0%
Number of Sponsors during year	53	59	11%
Friends balance	£28	£38	

Grants to PSE

The Charity made two grants to PSE, Cambodia, during the year: £30,471.72 in January and £23,271.37 in August. The grants were allocated to the following projects:

Source	Project	Amount
Sponsorship	n/a	£31,438.92
Donations & Fundraising	Sewing Workshop	£3,360.72
	Beneficiaries Data Management System	£8,297.90

	PSE Artisanat	£486.18
	Agro-Ecology School in Siem Reap	£10,159.37
	TOTAL	£53,743.09

7. Future Plans

7.1 Events & Fundraising

Next year is the 25th Anniversary of Pour un Sourire d'Enfant, the Charity intends to celebrate by putting on a play of the Christian and Marie-France's adventure and how PSE was established.

Following the success of the PSE Charity Shop, hosted on Shopify, the Charity plans to organise a Christmas Shop, a sale of Gallettes des Rois in January and a sale of pancakes for Shrove Tuesday.

Furthermore, after the great success of the Phnom Penh Express, the charity is planning a repeat event.

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 support the recruitment of volunteers to become English Teaching Assistants in the PSE Centre in Phnom Penh.

Similarly the Charity will assist in the recruitment of volunteers for the Summer Camps as soon as they start again.

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

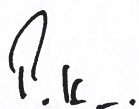
The Trustees are required to keep proper books of account with respect to the affairs of the Charity, and to prepare statements of account for each accounting period consisting of an income and expenditure account and a balance sheet.

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

A handwritten signature in black ink, appearing to read "P. Hannay", written over a horizontal line.

Philip Hannay (Trustee)

A handwritten signature in black ink, appearing to read "G. Hannay", written over a horizontal line.

Ghislaine Hannay (Trustee)

Date: 27th June 2022

Registered address: 31 Chiddingstone Street, London SW6 3TQ

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

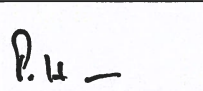
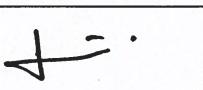
For a Child's Smile (London)	Charity No	1112963	CC17a
Annual accounts for the period			
Period start date 01/09/2020	Period end date	31/08/2021	

Section A		Statement of financial activities					
Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted Income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations	S01	51,340	-	-	51,340	98,540
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	2	-	-	2	46
Incoming resources from charitable activities		S04	-	-	-	-	-
other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	51,342	-	-	51,342	98,586
Resources expended (Notes 4-8)							
Cost of Generating Funds			-	-	-	-	-
Cost of generating voluntary income	Marketing & General	S07	-	-	-	-	122
Fund raising trading cost	Events	S08	-	-	-	-	168
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	53,743	-	-	53,743	94,018
Governance costs		S11	-	-	-	-	-
other resources expended		S12	-	-	-	-	-
Total resources expended		S13	53,743	-	-	53,743	94,308
Net incoming (outgoing) resources before transfers		S14	-2,402	-	-	-2,402	4,279
Gross transfers between funds		S15	-	-	-	-	
Net incoming (outgoing) resources before other recognised gains/(losses)		S16	-2,402	-	-	-2,402	4,279
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	-2,402	-	-	-2,402	4,279
Total funds brought forward		S20	13,866	-	-	13,866	9,587
Total funds carried forward		S21	11,464	-	-	11,464	13,866

Section B Balance Sheet

	Note	Unrestricted funds £ F01	Restricted 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	3,138	-	-	3,138	2,928
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	8,327	-	-	8,327	10,939
Total current assets	B09	11,465	-	-	11,465	13,867
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
Net current assets (liabilities)	B11	11,465	-	-	11,465	13,867
Total assets less current liabilities	B12	11,465	-	-	11,465	13,867
creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	11,465	-	-	11,465	13,867
Funds of the Charity						
Unrestricted funds	B16	11,465	-	-	11,465	13,867
	B17	-	-	-	-	-
Restricted income funds (Note 13)	B18	-	-	-	-	-
Endowment funds (Note 13)	B19	-	-	-	-	-
Total Funds	B20	11,465	-	-	11,465	13,867

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

Signature	Print Name	Date of approval
	P. Hannay	27/6/22
	G. Hannay	27/6/22

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 2021.

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
- follow the procedures laid down in the General Directions given by the commission under section 145(5)(b) of the 2011 Act
- state whether particular matters have come to my attention.

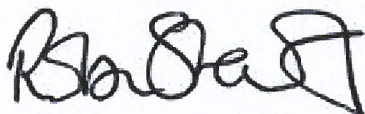
Basis of Independent examiner's report

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 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

A handwritten signature in black ink, appearing to read "Robin Stewart".

Robin Stewart
12 Albany Park Road
Kingston
Surrey
KT2 5SW

Date: 22 June 2022

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.

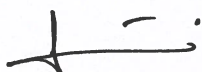
Charity Law requires charity trustees to keep proper books of account with respect to the affairs of the charity, and to prepare statements of account for each accounting period consisting of an income and expenditure account and a balance sheet.

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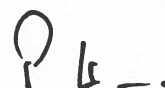
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- prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will be able to meet its' objectives.

On behalf of the For a Child's Smile



.....
Chairman



.....
Treasurer

Dated: 27th June 2022

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

Appendix D: Summary achievements of PSE

The following summary has been sourced from the *Rapport Annuel d'Activité Septembre 2020 – Août 2021* 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.

Throughout 2020/21 there was much disruption due to lock downs and school closures; in many cases families that PSE supports were left without any means to earn a living – street vendors, scavengers, tuk tuk drivers etc – where not able to work during the regular confinements, frontiers were closed with neighbouring countries where much of the recycled materials go. Much of PSE's efforts were providing basic food to the families to allow them to survive, they also developed remote teaching – often providing mobile phones and internet credit – so as to minimise the impact on the children's education.

PSE's Performance in 2020/21

The following are the key metrics of achievements by PSE (with numbers for 2019/20 in brackets):

- Supported 6,265 (6,471) youngsters, including: 3,737 (3,704) children going to classes in state schools, 710 (669) in remedial schooling in the PSE Centre; and the 1,400 (1,427) students of the PSE vocational training centre (PSE Institute). The school support programme was suspended during the year.
- PSE restarted distributing food baskets, containing canned fish, noodles and soy products, from April to June 2021 1,677 families in Phnom Penh, Siem Reap and Sihanoukville benefitted, the rice distribution that normally supports 1,000 families was extended to another 600. End of June emergency food basket distribution was extended for another 3 months with 1,909 families receiving them. From October 2021, the situation started to improve so the number of beneficiary families dropped to about 1,500. The plan it to return rice distributions to a level of 1,000 to 1,100 beneficiary families from 2022.
- Employed 580 (619) people in Cambodia; all the staff continued to be paid throughout the pandemic

The following are the key investments / projects for the year 2020/21:

- Deploying a new beneficiary database
- Renovating the training restaurant of the Hotel School
- Reconstruction and extension of PSE school buildings
- Replacing the electrical equipment at the School of Construction
- Creating a new workshop for the School of Construction
- Renovating of the sanitary facilities in our Centre
- Teaching Chinese: an additional asset for our students

PSE's Academic Results 2020/21

In 2020-2021, 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.
- 392 students at from PSE's Vocational Training schools received their diplomas across the 4 schools (Hotel & Tourism, Technical Trades, Media and Management & Sales)
- The dropout rate was 9%, which was higher than previous years, but was nevertheless kept to a minimum thanks to the actions taken by the social team and teachers.

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.