

For a Child's Smile (London)

Trustees' Annual Report

September 2021 to December 2022

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>	4 Earldom Road, London SW15 1AF
<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 Miss Emily FINNEGAN
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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

The charity changed its fiscal year end during 2021/22 to align with that of Pour un Sourire d'Enfant. The year therefore covered 16 months, making comparisons to prior years hard.

2021/22 benefited from a gradual opening of social activity after the lockdowns of the Covid pandemic. The focus of the year was an event to mark PSE's 25th Anniversary – the Charity put on a play in Notre Dame de France in Leicester Square that outlined Marie-France and Christian's story as well as that of PSE and the fantastic impact they have had on the destitute children in Cambodia. The Charity translated a play that was written, in French, for the occasion. During the first half of the evening the actors, Kristin Milward and Malcolm Ward, performed the play, the second half was given over to testimonies, the sponsorship of Maylis Grand for a swim in the Thames and to drinks and nibbles; all-in-all it was a convivial evening, a pleasure to be able to gather again.

During the year Manon Hannay ran 10Km per day over several weeks to raise money for PSE in both France and UK.

The Charity re-opened its Charity shop on Shopify, selling artisanal products, books, DVDs of Les Pépites and many other goodies, at Christmas, for Shrove Tuesday and Valentine's day.

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 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

VirginMoney Giving closed its service at the end of the 2021, the Charity has registered with the Charities Aid Foundation site as an alternative. Links from the PSE Website and as many sponsors as possible have been transferred to the new service.

6. Financial Review

Sponsorship, the mainstay of the support provided to PSE, was £26,583 over 16 months, on an annualised basis this equated to £19,937 which was a 22% lower than the prior year. The numbers of sponsors reduced from 59 to 54 individuals and companies as several long-standing sponsors left the UK; the closure of VirginMoney Giving also resulted in a loss of sponsors as not all transferred to the CAF site.

Net funds raised in 21/22 was £48,400, which was lower than in 2020/21 - £51,242.

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 2021-2022 financial year are set out in Appendix A.

	2020/21	2021/22 (16 months)	2021/22 (annualised)	% Change (vs Annualised)
INCOMINGS				
Sponsorship	£25,446	£26,583	£19,937	-22%
Donations & Fundraising	£20,081	£14,330	£10,478	-48%
PSE Charity Shop	£273	£1,415	£1,061	289%
Gift Aid reclaim	£5,539	£6,059	£4,544	-18%
Interest Income & Bank Refund	£2	£14	£10	400%
TOTAL INCOMINGS	£51,342	£48,400	£36,300	-29%
Cost of Events	£0	£0	£0	
General Overheads	£0	£0	£0	
NET FUNDS RAISED	£51,342	£48,400	£36,300	-29%
Overheads as % Incomings	0%	0%	0%	0%
Number of Sponsors during year	59	54	54	-8%
Friends balance	£38	£38	£38	

Grants to PSE

The Charity made a grant £39,394 to PSE, Cambodia, in June 2022. The grant was allocated as follows:

Source	Project	Amount
Sponsorship	n/a	£21,582.48
Donations	Agro-Ecology School in Siem Reap Year 2	£17,812.02
	TOTAL	£39,394.50

7. Future Plans

7.1 Events & Fundraising

The Charity is planning a screening of Les Pépites with Kristin Milward and Malcolm Ward, the actors who performed the play to celebrate the 25th Anniversary. The Charity is encouraging them to show the film among their circle of friends.

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.

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

The Charity will support the recruitment of volunteers to become English Teaching Assistants in the PSE Centre in Phnom Penh, validating that their language skills are sufficiently developed.

The Charity will assist in the recruitment of volunteers for the Summer/Winter Camps if required.

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

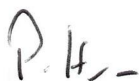
The Trustees are required to keep proper books of account with respect to the affairs of the Charity, and to prepare statements of account for each accounting period consisting of an income and expenditure account and a balance sheet.

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".

Philip Hannay (Trustee)

A handwritten signature in black ink, appearing to read "G. Hannay".

Ghislaine Hannay (Trustee)

Date: 15th October 2023

Registered address: 4 Earldom Road, London SW15 1AF

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

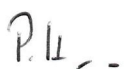

For a Child's Smile (London)	Charity No	1112963	CC17a
Annual accounts for the period			
Period start date 01/09/2021	Period end date	31/12/2022	

Section A			Statement of financial activities				
Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted Income funds £ F02	Endowmen t funds £ F03	Total this Year £ F04	Total last year £ F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	
Voluntary income	Donations	S01	48,386	-	-	48,386	51,340
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	14	-	-	14	2
Incoming resources from charitable activities		S04	-	-	-	-	-
other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	48,400	-	-	48,400	51,342
Resources expended (Notes 4-8)							
Cost of Generating Funds			-	-	-	-	-
Cost of generating voluntary income	Marketing & General	S07	-	-	-	-	-
Fund raising trading cost	Events	S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	39,395	-	-	39,395	53,743
Governance costs		S11	-	-	-	-	-
other resources expended		S12	-	-	-	-	-
Total resources expended		S13	39,395	-	-	39,395	53,743
Net incoming (outgoing) resources before transfers		S14	9,006	-	-	9,006	-2,402
Gross transfers between funds		S15	-	-	-	-	
Net incoming (outgoing) resources before other recognised gains/(losses)		S16	9,006	-	-	9,006	-2,402
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	9,006	-	-	9,006	-2,402
Total funds brought forward		S20	11,464	-	-	11,464	13,866
Total funds carried forward		S21	20,470	-	-	20,470	11,464

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	1,131	-	-	1,131	2,928
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	19,340	-	-	19,340	8,327
Total current assets		B09	20,471	-	-	20,471	11,465
Creditors: amounts falling due within one year	(Note 12)	B10	-	-	-	-	-
Net current assets (liabilities)		B11	20,471	-	-	20,471	11,465
Total assets less current liabilities		B12	20,471	-	-	20,471	11,465
creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	20,471	-	-	20,471	11,465
Funds of the Charity							
Unrestricted funds		B16	20,471	-	-	20,471	11,465
		B17	-	-	-	-	-
Restricted income funds (Note 13)		B18	-	-	-	-	-
Endowment funds (Note 13)		B19	-	-	-	-	-
Total Funds		B20	20,471	-	-	20,471	11,465

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

Signature	Print Name	Date of approval
	Philip HANNAY	15/10/2023
	Christine HANNAY	15/10/23

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 16 month period ended 31 December 2022.

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



Robin Stewart
12 Albany Park Road
Kingston
Surrey
KT2 5SW

Date: 3 July 2023

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.

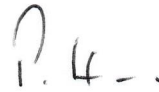
In preparing the accounts For a Child's Smile is expected to:

- 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:

15th October 2023

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 2021 – décembre 2022* 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 2021/22

The following are the key metrics of achievements by PSE (with numbers for 2020/21 in brackets where reported last year):

- Supported 6,622 (6,265) youngsters, including: 4,139 (3,737) children going to classes in state schools, 716 (710) in remedial schooling in the PSE Centre; 1,273 (1,400) students in the PSE vocational training centre (PSE Institute), 395 in Nursery classes in the Paillotes and 99 in the PMI programme.
- The School Support classes have been re-established with 705 children attending classes in the PSE Centre and 269 children in the Paillotes, an increase of 28%.
- There were 580 (580) staff employed in Cambodia.

The following are the key investments / projects for the year 2021/22:

- New motorbikes for the social team
- Implementing a Waste Management system
- Establishing and fitting out a new library
- Renovating and upgrading toilets in the PSE Centre
- Year 2 course at the School of Agro-Ecology in Siem Reap

PSE's Academic Results 2021/22

In 2021-2022, the activities of PSE contributed to the following educational outcomes:

- 97% pass rate for the 'Brevet' (Certificate of General Education or GCSE level) for pupils in the remedial school;
- 92% pass rate for the Baccalaureate for pupils in the remedial school.
- 347 (392) students at from PSE's Vocational Training schools received their diplomas across 5 schools (Hotel & Tourism, Mechanics, Building, Media and Management & Sales)

Winter Camps

The Cambodian school year changed to running from January to December following the pandemic, to minimise the loss of school time. There were no long school holidays in the summer, the main holidays took place in December instead, so PSE has adapted and set up Winter Camps instead.

Almost 2,000 children were welcomed in 13 camps, including a special needs camp, between 5th – 29th December. There were 40 Coordinators, 70 European Monitors and 225 Khmer Monitors.