

For a Child's Smile (London)

Trustees' Annual Report

September 2013 to August 2014

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>	77 Hartismere Road, London SW6 7UE
<u>Independent Examiner:</u>	Ian P J Clifton FCA, Clifton Page Wood Ltd. 3 rd Floor Queensbury House, 106 Queens Road, Brighton, BN1 3XF
<u>Bank:</u>	Barclays Bank, 75 King Street, London W6 9HY

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

Trustees:	Mrs Caroline Dutheil de la Rochère Mrs Camille Joly Mr Bertrand de Gaulejac
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3. Senior Staff

Senior Staff:	Mrs Ghislaine Hannay Mr Philip Hannay Mr Arnaud Vaganay
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4. 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.

From January 2014, a team of volunteers have run the day-to-day operations under the leadership of Ghislaine Hannay. This team usually meets on a monthly basis to plan events and other fundraising and communication initiatives. Ghislaine Hannay has been supported by Philip Hannay and Arnaud Vaganay who have held responsibilities relating to the Charity's financial and administrative operations.

Trustee Selection Method

Officers and other Trustees are elected in 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 the behalf of Pour un Sourire d'Enfant ("**PSE**"), a Cambodian based charitable organisation. The Charity works alongside 27 other PSE branches in Europe, the US and Hong Kong. All of PSE's work takes place in Cambodia. PSE's Charter is set out in Appendix B. A summary of PSE's achievements is set out in Appendix C.

5. 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.

6. Achievements and Performance

6.1 UK Events & Fundraising

The Charity held two events during the course of 2013-2014 to raise its profile and attract new sponsors and donors. The first event was a dinner and dance held at St Dionis Church Hall, Parsons Green, London in February 2013. This event attracted around 80 people and raised over £2,000.

The second event was an evening around the showing of the PSE film at the White Horse pub in Fulham, London. This event attracted approximately 40 people and raised both sponsorship and donations. The White Horse provided the Charity with a room which included a large screen for the film to be shown. This allowed for a good and convivial atmosphere. In organising the event, we found pubs to generally be a good venue for future fundraising activities as many are allow for a film such as PSE's to be shown free of charge.

Also, we have found schools to be a good way of increasing awareness and of raising the Charity's profile as its message resonates strongly among children who pass on their enthusiasm to their families. This year's initial focus has been on developing a relationship with the Lycée Français Charles de Gaulle in South Kensington. In this regard, the Charity was selected as one of 3 charities to benefit from funds raised by Justice au Cœur, a teacher-student fund raising organisation based at the Lycée Français. Much of the benefit from this relationship with Justice au Cœur and the Lycée's fundraising activities will be realised next year.

A number of fundraising events were held through the year by the Charity's team as well as volunteers. These have including a sponsored hitchhike from Edinburgh to Paris; a sponsored cycle ride from London to Hove and a walk on the South Downs.

6.2 Communications

There has been considerable effort made to raise the Charity's profile and increase awareness of PSE. The Charity has set up a Facebook page <https://www.facebook.com/forachildsmileuk> to allow easy access to information regarding PSE as well as the Charity's activities. So far, the page has generated over 4,300 likes.

The Charity's quarterly bulletins are now being sent via Mailchimp, which allows for improved analysis of each distribution and also ensures recipients are able to manage their subscription to the mailing list.

6.3 Volunteers for the Summer Camps

The Charity provided assistance with the recruitment of volunteers for the 2014 Summer Camps. The team promoted the Summer Camps in various universities and on many social media platforms. The team held an Assessment and Interview Day at UCL where we selected British and UK-based volunteers.

7. Financial Review

Over the course of 2013/14 the total incomings increased by 35% to £65,842 as a result of fundraising activities and events and due to the Charity reclaiming Gift Aid from the HM Inland Revenue resulting in the recovery of over £19,000. Approximately £15,000 of this sum represents a one off from prior years. The numbers of sponsors dipped during the course of the year however they were starting to increase again at year end.

Costs were kept well under control representing a percentage of incomings equal to 2.44% (excluding the benefit of Gift Aid reclaims for prior years). This ensures the lion's share of money raised by the Charity goes to Cambodia to deliver key programmes. The Charity's accounts for its 2013-2014 financial year are set out in Appendix A.

	2012/13	2013/14	% Change
Sponsorship	£25,296	£21,441	-15.24%
Donations & Fundraising	£23,358	£27,078	15.93%
Gift Aid reclaim		£3,417	100.00%
Interest Income	21	25	19.05%
Incomings 2013/14	£48,675	£50,014	2.75%
Gift Aid reclaims for prior years		£15,828	
TOTAL INCOMINGS	£48,675	£65,842	
Costs	£1,141	£1,220	6.92%
Cost as % Incomings	2.34%	2.44%	
Number of Sponsors at year end	51	49	

Transfer to PSE

The Charity set up a new Western Union account to facilitate transfers to Phnom Penh. A transfer of £92,500 was made in July 2014 which included both money raised in 2013/2014 as well as sums resulting from a reduction in the Charity's reserves (see below).

The transfer was allocated to the benefit of the following projects:

Source	Project	Amount
Sponsorship	Running costs	£46,000.00
Donations & Fundraising	Summer Camps	£12,433.00
	Ecole de Vie	£21,422.18
	PSE pour tous	£12,644.82

8. Future Plans

8.1 Events & Fundraising

The Charity plans to hold one or two events each year in order to show the PSE film as well as hosting more social parties and shows. 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 and the PSE website.

To date most activity has been based in London. The Charity intends to look for opportunities to hold events in other parts of London and in cities/towns outside London. The Charity's team will use existing contacts to further these projects.

The Charity also intends to continue developing relationships with schools including Justice au Coeur at the Lycée Français, Larmenier and Sacred Heart and L'Ecole des Petits and L'Ecole de Battersea. It hopes to make its successful Readathon held in March 2015 at L'Ecole de Petits and L'Ecole de Battersea an annual event.

The Charity intends to register with BT Donate; it will either compliment or replace the Charity's Justgiving page. BT Donate doesn't have a monthly subscription cost and has lower transaction costs.

The Charity is also looking to develop relationships with a number of corporates in order to tap into the buoyant London business community for support and fundraising. This type of fundraising has proven, in the past, to be extremely lucrative and therefore it is the Charity's intention to renew its efforts to explore such high-level fund raising opportunities.

8.2 Communication

PSE is developing a new flyer. The Charity's team will translate it to create an English version for use during events and fundraisers.

PSE is undertaking an overhaul of its website. The Charity's team will assist with translations as pages are developed.

8.3 Volunteers for the Summer Camps

The Charity intends to continue providing assistance with the recruitment of volunteers for the 2015 and 2016 Summer Camps and the others to come. The Charity will continue to organise Assessment and Interview Days to select volunteers. The Assessment Days for both the 2015 and 2016 Camps will be held at UCL. The Charity would like to extend our network in the UK and select more English-speaking and UK-based 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.

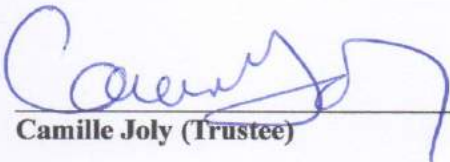
In preparing the accounts The Charity is expected to:

- 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



Caroline Dutheil de la Rochere (Trustee)



Camille Joly (Trustee)



Ghislaine Hannay

Date :

Registered address: 31 Chiddingstone Street, London SW6 3TQ

Appendix A: CC17a

		For a Child's Smile		Charity No	1112963		CC17a	
		Annual accounts for the period						
		Period start date	01/09/2013	To	Period end date	31/08/2014		
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	Donation	S01	65,817	-	-	65,817	48,654	
Activities for generating funds		S02	-	-	-	-	-	
Investment income		S03	25	-	-	25	21	
Incoming resources from charitable activities		S04	-	-	-	-	-	
other incoming resources		S05	-	-	-	-	-	
Total incoming resources			S06	65,842	-	-	65,842	48,675
Resources expended (Notes 4-8)								
Cost of Generating Funds			-	-	-	-	-	
Cost of generating voluntary income	Marketing	S07	462	-	-	462	366	
Fund raising trading cost	Events	S08	258	-	-	258	-	
Investment management costs		S09	-	-	-	-	-	
Charitable activities		S10	92,500	-	-	92,500	146,783	
Governance costs		S11	500	-	-	500	775	
other resources expended		S12	-	-	-	-	-	
Total resources expended			S13	93,720	-	-	93,720	147,924
Net incoming (outgoing) resources before transfers			S14	(27,878)	-	-	(27,878)	(99,249)
Gross transfers between funds			S15				-	
Net incoming (outgoing) resources before other recognised gains/(losses)			S16	(27,878)	-	-	(27,878)	(99,249)
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	(27,878)	-	-	(27,878)	(99,249)
Total funds brought forward			S20	54,088	-	-	54,088	153,337
Total funds carried forward			S21	26,210	-	-	26,210	54,088

Section B

Balance Sheet

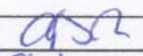

		Restricted				
	Note	Unrestricted funds £	Income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed Assets						
Tangible Assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	3,419	-	-	3,419	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	23,291	-	-	23,291	55,625
Total current assets	B09	26,710	-	-	26,710	55,625
Creditors: amounts falling due within one year (Note 12)	B10	500	-	-	500	1,537
Net current assets (liabilities)	B11	26,210	-	-	26,210	54,088
Total assets less current liabilities	B12	-	-	-	-	-
creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	26,210	-	-	26,210	54,088
Funds of the Charity						
Unrestricted funds	B16	26,210	-	-	26,210	54,088
	B17	-	-	-	-	-
Restricted income funds (Note 13)	B18	-	-	-	-	-
Endowment funds (Note 13)	B19	-	-	-	-	-
Total Funds	B20	26,210	-	-	26,210	54,088

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

Signature

Print Name

Date of approval

	CAROLINE DELACROIX	9/6/15
	CAMILLE JOLY	9/6/15

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

I report on the accounts of the charity for the year ended 31 August 2014.

Respective responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an Independent Examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioner under section 43(7)(b) of the 1993 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 Commissioner. 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 I do not express an audit opinion on the view given by the accounts.

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 41 of the 1993 Act, and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have 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



Ian P J Clifton FCA
Clifton Page Wood Ltd.
Accountants
3rd Floor Queensbury House,
106 Queens Road
Brighton, East Sussex
BN1 3XF

Date:

Appendix B – The PSE Charter

The object of this Charter is to define the philosophy and ethics of our Association to assure its long term future.

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

Philosophy of the Association

"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 even 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 For a Child's Smile's mission is to intervene for the benefit of those children in greatest distress by both direct and institutional action.

Direct action is realised, among others, through:

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

Institutional action can be carried out through:

- Information
- Defending Children's Rights in all authorities both national and international
- Collaborating in specific projects such as construction of schools, of dispensaries, etc...
- Development of educational programs
- Supporting Non Governmental Organisations who work with the same spirit towards children in distress

Ethics of the Association

Towards the countries where we operate

The Association has complete respect of 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 preserving complete independence of action and control.

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

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

Towards children

All the Association's actions aim to enable integration and fulfilment of every child in his natural geographic environment, respecting the social life and the culture of his country, and thus accompanying him towards the mastery of his own destiny.

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

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

Towards the volunteers

In their voluntary work, people don't like to find the constraints, conflicts and competition they may experience in their workplaces. They want to find a place of friendship and initiative.

This atmosphere of friendship is the strength of the Association as it allows everyone to give the best of themselves.

The Association's structure must be extremely flexible and adaptable. There is no boss but leaders and unifiers able to let everyone having space for his freedom of action. In case of dispute or conflict, everyone must strive to give priority to unity and to the general interest of the Association over imposing his own ideas.

Towards the sponsors

The accounts must be absolutely open and available, at any time, to the sponsors who wish to consult them.

The management is run with an extreme respect for the money entrusted to us as well as with the concern for its optimum utilisation for the benefit of the children.

While the Association communicates the real facts, it abstains from producing material that is unnecessarily shocking or from making its audience feel guilty.

The financial resources come essentially from private donations (sponsorships, aid from associations or businesses) complemented by public financing to allow new investments. The Association respects the donors' wishes by fulfilling any commitments and through strict management of costs.

The Association keeps complete mastery and control of financing.

The founders

Appendix C – Summary achievements of PSE

The following summary has been sourced from the Rapport Moral 2013-2014 published by PSE and input from the Summer Camp team; it is included for information purposes only. The Charity's Trustees are not responsible for, nor have they independently verified, the accuracy this information.

PSE Performance in 2013/14

The following are the key metrics of achievements by PSE:

- Provided schooling and vocational training to nearly 7,000 pupils and students.
- Employed 671 people.
- Served 8,500 meals per day.
- Compensated 1,370 families for the financial loss incurred by the schooling of their children. Over 9 tonnes of rice were given to families.
- Provided over 2,000 medical consultations per week for both the pupils and their families.

The year also included the following milestones:

1. The inauguration of a new dormitory.
2. The launch of a new 'human development' programme.
3. The completion of a major building renovation programme.
4. The purchase of a new 'library bus'.
5. The opening of three new 'paillotes' (local community centres) in the region of Sihanoukville.

PSE Results 2013/14

In 2013-2014, the activities of PSE contributed to the following educational outcomes:

- 201 pupils successfully passed their 'Brevet' (GCSE), which is a 78% success rate;
- 57 pupils successfully passed their Baccalaureate. The success rate was 55% (national average: 38%).

In addition, PSE contributed to the following economic and social outcomes:

- 323 graduates got a job after their exams (placement rate: 79.2%);
- The average first income of a PSE graduate was \$174/month (minimum: \$120; maximum \$300; national minimum income: \$100).

The year 2013/14 also saw a number of sporting achievements, including a first place at the Sihanoukville semi-marathon and a first place for the boys' volleyball team at a tournament organised by the Ministry of Education.

Summer Camps

In 2013, over 140 students and young adults from France, Spain, the UK, Luxembourg, and the USA volunteered to run 12 summer camps spread across 4 different cities in Cambodia (Phnom Penh, Siem Reap, Sihanoukville, Oudong). The team of managers and coordinators was composed of 20 people. Over 10,000 children were taken care of over the 4 weeks of the camp and we continued to provide the rice contribution to every child who attended the camp for 3 days or more per week.

In 2014, over 160 people volunteered from France, Spain, the UK, the USA, Canada, the Czech Republic, Mexico and Luxembourg with a managing team of 24. The team of English-speaking volunteers increased considerably, which we were very pleased about. We organised 14 summer camps and welcomed over 12,000 children over the 4 weeks of camp.