

For a Child's Smile (London)

Trustees' Annual Report

September 2016 to August 2017

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>	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 Mr Nicolas BRETEAU (not seeking re-election) Mrs Ghislaine HANNAY Mr Philip HANNAY Mr Arnaud VAGANAY (resigned 14 th November 2017) 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 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 hold responsibilities relating to the Charity's financial and administrative operations.

Management Changes (since year end)

Arnaud Vaganay resigned as trustee on 14th November 2017; Nicolas Breteau has advised he will not seek re-election as Trustee this year. We offer Arnaud & Nicolas our heartfelt thanks for their support and contributions in developing PSE For a Child's Smile in UK.

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 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 focus of the Charity was on organising three high profile events: a gala dinner at the French Ambassador's residence – with 96 people attending, paying £250/head; four screenings of Les Pépites (Little Gems) at the French Institute in the presence of the director Xavier de Lauzanne and an improvisation show by la FBI (French British Improvisation) in the London Oratory theatre.

There were also several other fundraising initiatives for the benefit of PSE For a Child's Smile – including birthday parties, dancing lessons & tours of the V&A .

The charity entered Les Pépites trailer into the inaugural Charity Film Awards, winning the bronze medal in its category.

The Charity continued to develop relationships with schools in particular Justice au Coeur at the Lycée Français, L'Ecole des Petits and L'Ecole de Battersea.

5.2 Communications

The Charity continued to translate all the key communications materials for PSE – the website, the annual activity report, accounts summary, current projects, quarterly newsletters, volunteering handbook, an introductory presentation into PSE and the Communication handbook – to ensure the charity is accessible to English speaking as well as French speaking supporters.

The Charity has continued to post announcements and news regularly on the UK Facebook page (<https://www.facebook.com/forachildsmileuk>).

The Charity has continued to send 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 building oral skills is a key step in those plans. This initiative kicked off in January 2017, the charity has posted advertisements on the PSE website, at various university and corporate volunteering sites – 6 volunteers were recruited for 2016/17 academic year with several others being recruited for the 2017/18 academic year.

The Charity provided assistance with the recruitment of volunteers for the 2017 Summer Camps. Previous year Summer Camp volunteers promoted the Summer Camps in various universities around the UK and on social media. They held an Assessment and Interview Day at UCL where British and UK-based volunteers were selected. The UK Branch of the Summer Camp Organisation Team also conducted Skype interviews with applicants living in the USA or Asia.

5.4 Administrative initiatives

The charity completed a review of Internal Financial Controls, no issues to address were raised.

6. Financial Review

Incomings increased by 50% in 2016/17 – to £74,238 – compared with the prior year. Donations & Fundraising increased by 115% and there was a small increase in Sponsorship too, rising 3.2% over the year. The number of sponsors active during the year increased by 16.9%.

The cost of events in the year (the gala dinner and FBI show) was £10,753, so the resultant net funds raised was £63,301 a 28.5% increase on the year.

General overheads were further reduced to £186 representing 0.25% of incomings. 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 Charity's accounts for the 2016-2017 financial year are set out in Appendix A.

	2015/16	2016/17	% Change
INCOMINGS			
Sponsorship	£24,391	£25,169	3.2%
Donations & Fundraising	£21,123	£45,499	115.4%
Gift Aid reclaim	£4,233	£3,570	-15.7%
Interest Income	£10	£1	-90.0%
TOTAL INCOMINGS	£49,756	£74,238	49.2%
Cost of Events		£10,753	
General Overheads	£478	£186	-61.1%
NET FUNDS RAISED	£49,278	£63,301	28.5%
Overheads as % Incomings	0.96%	0.25%	
Number of Sponsors during year	59	69	16.9%

Grants to PSE

The Charity made two grants to PSE, Cambodia, during the year. A total of £45,135.91 was sent in November and April.

The payments were allocated the following projects:

Source	Project	Amount
Sponsorship	n/a	£24,329.02
Donations & Fundraising	Summer Camps	£591.10
	Renovation of the Rice Warehouse	£3,876.22
	School Bus	£16,339.57
	TOTAL	£45,135.91

7. Future Plans

7.1 Events & Fundraising

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.

The Charity also intends to continue developing relationships with schools including Justice au Coeur at the Lycée Français and L'Ecole des Petits and L'Ecole de Battersea.

The Charity is planning to support a presentation by Summer Camp volunteers to parents and friends to engage new supporters.

7.2 Communication

The Charity will continue to translate all the key communications materials for PSE into English including: the website, the annual activity report, accounts summary, current projects, quarterly newsletters, volunteering handbook, an introductory presentation into PSE and the Communication handbook – to ensure the charity is accessible to English speaking as well as French speaking supporters.

The Charity will continue to translate the quarterly news bulletin into English and to send it out along with other news items to the Charity's contact list via Mailchimp.

7.3 Recruiting Volunteers

The Charity plans to continue to assist in the recruitment of volunteers to become English Teaching Assistants in the PSE Centre in Phnom Penh.

The Charity intends to continue providing assistance with the recruitment of volunteers for the 2018 and 2019 Summer Camps and the others to come, and we hope to expand our intake of British volunteers. The Charity is actively extending the network of Summer Camp volunteers in the UK and other English-speaking countries. The Charity will continue to organise Assessment and Interview Days to select volunteers. The Assessment Days for both the 2018 and 2019 Camps will be held at UCL most likely in March. Applications are open every year between October 1st and February 28th.

7.4 Administrative initiatives

The charity will ensure compliance with the upcoming EU Data Regulation GDPR that is due to come into force on 25th May 2018.

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

Camille Joly (Trustee)

Ghislaine Hannay (Trustee)

Date :

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	01/09/2016	Period end date	31/08/2017

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted		Endowment funds	Total this year	Total last year
			Unrestricted funds	Income funds			
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income	Donations	S01	74,238	-	-	74,238	49,746
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	1	-	-	1	10
Incoming resources from charitable activities		S04	-	-	-	-	-
other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	74,239	-	-	74,239	49,756
Resources expanded (Notes 4-8)							
Cost of Generating Funds			-	-	-	-	-
Cost of generating voluntary income	Marketing	S07	58	-	-	58	363
Fund raising trading cost	Events	S08	10,753	-	-	10,753	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	45,136	-	-	45,136	55,432
Governance costs		S11	128	-	-	128	115
other resources expanded		S12	-	-	-	-	-
Total resources expended		S13	56,074	-	-	56,074	55,910
Net incoming (outgoing) resources before transfers		S14	18,165	-	-	18,165	(6,154)
Gross transfers between funds		S15	-	-	-	-	-
Net incoming (outgoing) resources before other recognised gains/(losses)		S16	18,165	-	-	18,165	(6,154)
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	18,165	-	-	18,165	(6,154)
Total funds brought forward		S20	12,248	-	-	12,248	18,402
Total funds carried forward		S21	30,413	-	-	30,413	12,248

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	(Note 11)	B05	-	-	-	-	-
Debtors		B06	2,012	-	-	2,012	1,899
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	30,913	-	-	30,913	10,349
Total current assets		B09	32,925	-	-	32,925	12,248
Creditors: amounts falling due within one year	(Note 12)	B10	2,511	-	2,511	-	-
Net current assets (liabilities)		B11	30,413	-	-	30,413	12,248
Total assets less current liabilities		B12	30,413	-	-	30,413	12,248
creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	30,413	-	-	30,413	12,248
Funds of the Charity							
Unrestricted funds		B16	30,413	-	-	30,413	12,248
		B17	-	-	-	-	-
Restricted income funds (Note 13)		B18	-	-	-	-	-
Endowment funds (Note 13)		B19	-	-	-	-	-
Total Funds		B20	30,413	-	-	30,413	12,248

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

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 2017.

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 blue ink, appearing to read 'Robin Stewart', is written over a light blue horizontal line.

Robin Stewart
12 Albany Park Road
Kingston
Surrey
KT2 5SW

Date: 29 May 2018

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:

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, of 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 predominately 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 2016 – Août 2017* 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's Performance in 2016/17

The following are the key metrics of achievements by PSE:

- Supported 5,824 young people, including: 3,088 children going to normal classes in state schools, 347 children in remedial schooling in state schools, 665 in remedial schooling in the PSE Centre; 374 children in childcare and 114 in specialised education care; and the 1,218 students of the PSE vocational training centre (PSE Institute);
- About 6,000 meals were served per day;
- Provided support to 2,900 families;
- Distributed 286 tonnes of rice in the year (nearly 5.5 tonnes / week) to families in compensation for the financial loss incurred when their children attend school;
- Provided housing and protection to 526 children in Phnom Penh, Siem Reap and Sihanoukville;
- Employed 584 people in Cambodia;
- Provided an average of 1,500 medical consultations per week for both the pupils and their families.

The following are the key investments / projects of the year 2016/17:

- 'Family Livelihood Improvement Program' in collaboration with "We World" NGO, provides vocational training to the parents of PSE pupils (230 beneficiaries this year) and microcredit for parents to start a business (195 beneficiaries);
- Sewing Workshop: 30 people – mainly mothers of children in our programmes – participate in our workshop. This year they have made 16,000 PSE uniforms;
- Year 3 of the implementation of PSE's remedial education curriculum in state schools in 5 provinces: an essential contribution to the 'Educate A Child' consortium of NGOs for struggling students (7,635 beneficiaries in 275 classes in 162 primary schools);
- Establishment of a scouts group in PSE
- Delivering a First Aid course for the students of the PSE Institute;
- Establishing an intensive English course for beginners;
- Construction of a primary school in the commune of Arak Thnoat;
- A new football pitch has been built and a multi-sports pitch has been covered to allow use during the rainy season and when it is hot;
- Development of the new Business School was completed.

PSE Results 2016/17

In 2016-2017, the activities of PSE contributed to the following educational outcomes:

- 85% success rate for the 'Brevet' (Certificate of General Education or GCSE level);
- 67% success rate for the Baccalaureate (national average: 63.8%).

In addition, 365 students passed their higher education diplomas:

- 113 graduated from the Hotel & Tourism School
- 18 graduated from the Hairdressing and Spa School
- 76 graduated from the Trades School (37 in building and 35 in mechanics)
- 3 graduated from the Audio-visual School
- 119 graduated from the PSE Business School
- 36 graduated from other schools/higher education institutions.

Summer Camps

In 2017, 210 European students and young adults organised by a management & coordination team. We organised 19 summer camps in Phnom Penh, Siem Reap & Sihanoukville. 3,474 children were beneficiaries over 4 weeks of camp.