

present their report and the financial statements for the year ended 31st March 2024.

Financial statements are prepared on a receipt and payment basis in accordance with the Statement of Recommended Practice, 'Accounting and Reporting by Charities 2011'

Constitution, Objects and Organisation

The charity is governed by a constitution adopted 8 August 1986. The constitution was updated in May 2016 to bring it into line with changing economic and regulatory requirements.

The objects of the charity/association is to provide leisure activities for the children and adults with learning difficulties and to provide support with the object of improving conditions of life for the said children and adults.

The charity/association is non-political and membership is open to all who are interested in furthering the objects of the charity/association.

Alterations of the rules may be made except at the Annual General Meeting or a Special Meeting called for that purpose. No alterations or amendments will be made to the objects clause or dissolution clause which case would result in the Association to be a charity at law.

It is the policy of the Association should be dissolved at any time the committee will have the power to dispose of any assets, and that, in the event of the Association being wound up any assets remaining upon dissolution, after the payment of proper debts and liabilities will be transferred to a charitable institution or institutions having similar objectives to those of The Smilers Club.

Trustees and Organisation

Trustees Officers are appointed annually at the Annual General Meeting.

Meetings will be held regularly.

Decisions will be carried out by a simple majority.

Reserves

Reserves will be used to enhance the club activities with the object of improving member's lives.

Risk Management

The trustees have examined the major strategic, business and operational risks, which may arise and confirm that systems have been established that mitigate these risks.

By order of the board



Mrs C Glazzard - Trustee

..... 6/7/24

Date

YEAR ENDED 31 March 2024

Report on the accounts of The Smilers Club for the year ended 31st March 2024 as set out on pages 7 to 13.

Responsibilities of the Trustees and Accountant

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

Our responsibility to:

Examine the accounts under Section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act, and

to state whether particular matters have come to our attention.

Accountants Report

Our examination was carried out in accordance with general directions given by the Charity Commission. An independent 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 financial statements and seeking explanations from you as trustees concerning such matters. The procedures described do not provide all the evidence that should be required in an audit and consequently no opinion is given as to whether the financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Accountants Statement

In connection with our examination, no matter has come to my attention.

Nothing gives me reasonable cause to believe that in, any material respect, the requirements:

to keep accounting records in accordance with Section 130 of the Charities Act and to prepare financial statements which accord with accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

any other matter which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charity Taxation Ltd

18/07/24

THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources				
Income and endowments from:				
Donations and legacies	2	2,235.80	2,235.80	2,301.00
Charitable activities	3	24,073.20	24,073.20	21,390.00
Other trading activities	4	9,420.45	9,420.45	7,384.00
Total		35,729.45	35,729.45	31,075.00
Resources expended				
Expenditure on:				
Raising funds	5	3,960.85	3,960.85	3,650.00
Charitable activities	6	25,684.58	25,684.58	26,716.00
Other	7	3,153.38	3,153.38	5,221.00
Total		32,798.81	32,798.81	35,587.00
Net income/(expenditure) before investment gains/(losses)		2,930.64	2,930.64	(4,512.00)
Net income/(expenditure)		2,930.64	2,930.64	(4,512.00)
Net movement in funds		2,930.64	2,930.64	(4,512.00)
Reconciliation of funds:				
Total funds brought forward		(4,512.00)	(4,512.00)	-
Total funds carried forward		(1,581.36)	(1,581.36)	(4,512.00)