

**Company Registration Number 06182577**

**Charity Registration Number 1120598**

**Swings and Smiles**  
**Financial Statements**  
**Year ended 31 March 2022**

## **SWINGS & SMILES**

### **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

<b>CONTENTS</b>	<b>PAGE</b>
Annual Impact Report	3 - 13
Trustees Annual Report	14 - 17
Independent Examiner's Report	18 - 19
Statement of Financial Activities (incorporating the income and expenditure account)	20
Balance Sheet	21 - 22
Notes to the Financial Statements	23 - 29

## Swings & Smiles – Annual Impact Report 2021/22

Support, friendship and play for children with special needs and their families.

### What We Do

Swings & Smiles was set up in 2007 by Sian Cook, who after visiting a specialist play centre 40 miles away with her daughter, identified that a similar provision was required in West Berkshire. Swings & Smiles successfully fund raised until 2014 when they started to deliver services at the Phoenix Resource Centre, Newbury. Renting rooms from West Berkshire Council in a day centre for adults with disabilities was the perfect way to establish the needs of the children and families and finally in March 2017 were able to move to A Place to Play in Thatcham. Swings & Smiles now have a centre that offers a variety of accessible play opportunities, including a purpose built outdoor playground and specialist sensory area, this building is currently leased from West Berkshire Council.

Swings & Smiles offers a place to play and support for children with special needs and their whole family. No formal diagnosis or professional referral is necessary to access Swings & Smiles, and neither do you need to live in the local area. Our services are available to any children and young people with special needs aged 0 to 19 and their families.

Play is critical to a child's development and at Swings & Smiles we believe that all children, regardless of disability, have a right to access play in an environment that is suitable for their needs. Our centre in Thatcham, West Berkshire has a range of resources which include a sensory room, large activity room and a brilliant garden with accessible play equipment. We also have a personal care room and plenty of parking. From our centre we offer a timetable of **family play sessions** and **short breaks sessions and a range of family support**. We are open on weekdays, evenings, weekends and during school holidays.

**Our Mission** – Swings & Smiles is committed to improving the quality of life for disabled children and their families

**Our Vision** - We want a world where everybody has the opportunity to thrive and reach their full potential.

## **Aims and Objectives**

The objects of the charity are to support the needs of children and young people with special needs, their families and carers, specifically in the interests of recreational activity and to provide opportunities for increased quality family time. In particular Swings & Smiles aims to:

1. Provide fun and freedom in a stimulating, challenging and safe environment to develop self-confidence, independence and sensory and motor skills;
2. Provide parents, carers and siblings with support, guidance and information;
3. Promote the many benefits of developing and learning through play and the need for its availability to all regardless of their disabilities.



## **At the Centre**

For the past year we have continued to be impacted by the Coronavirus pandemic in terms of our service delivery, exploration of growth opportunities and fundraising. However, despite the challenges the pandemic provided we were also able to take advantage of new opportunities presented and as a result demand for our services are at an all time high. We have helped over 371 individual families this year (210 last year) and now have 864 (March 2022 figure) families registered to use our service with this number growing weekly.

From March 2021 much of our usual service delivery was back up and running, although with restrictions on capacity and many schools not allowing external visitors, our numbers were still limited. We tried to work outside as much as possible, running gardening groups and visits to local outside attractions so that as many people as possible would feel comfortable in attending groups and sessions.



Swings & Smiles made the decision to keep services running throughout the pandemic, initially with everything online and then only offering sessions outside and increasing our respite delivery significantly. As restrictions were lifted and normality resumed some services in our local area that were previously available for families have ceased or changed their access criteria. This has been especially true of groups offering breaks for families and time for children to be away from their parents. This has meant that we have continued to offer a higher number of respite and after school clubs. The numbers of children with complex needs has also increased by 91%, going from 44 children to 92 children in the last year.

As a result of the pandemic we felt it was important to offer support around mental health and wellbeing, many children and young people have experienced a level of disruption and in some cases trauma following the lockdowns and restrictions being put in place. As a charity we have seen large numbers of referrals from families who have had tricky home situations exacerbated by the pandemic and as a result we have put into place some new groups to mitigate this. This includes an extra daytime session and two specific sessions for children that are not in school currently. We have also made sure that our staff team are skilled to work in this way with additional training and resources now available.

Out of a very challenging set of circumstances Swings & Smiles has been able to grow and flourish as an organisation. Having a positive, 'can-do' attitude has meant we have met new families and been able to deliver new groups and sessions to a wider cohort of children than we have ever done before.

***“Swings & Smiles are a lifeline for us. Throughout periods I could not safely leave the house with Leo alone the centre offers a safe place to play with the most incredible and experienced staff who have literally helped me in/out from the car park. The centre makes the impossible, possible for us.”***

Our annual February feedback survey was well responded to with 42 parents giving us this feedback:

- 93% of families said that they had increased opportunities for social interaction as a result of accessing Swings & Smiles.
- 95% of families said that they had improved quality of life as a result of Swings & Smiles
- 88% of families state that Swings & Smiles has provided them with the opportunity to spend quality time together
- 90% of families report that they are less isolated as a result of accessing the support Swings & Smiles provides.

## SIBSupport

**SIBSupport has provided siblings with numerous opportunities to have fun and develop friendships with one another.** The siblings have participated in a wide range of fun activities over the course of the year, including a climbing wall, comic book making, designing tie dye t-shirts, water fights and much more. Over Easter we held the inaugural Egglympics, with the siblings participating in a series of egg-related events. During Halloween, the siblings dressed up as all sorts of ghouls and monsters and participated in games such as mummy racing. The older group have enjoyed trips out to Code Ninjas in Newbury and the Thatcham Christmas Light Switch On. They also enjoyed an enterprise day in which ENGIE came in to deliver an Apprentice-style team building exercise as well as workshops on CV writing and job interviews. In December, a team of siblings performed a fantastic action reading at the Carol Concert, and a number of our families were involved in the bucket collection in Sainsbury's in Newbury.

**Providing a space in which siblings feel safe and supported.** In a recent survey, 100% of siblings agreed with the following statements:

- As a result of coming to SIBSupport I feel like I can share anything about my sibling
- As a result of coming to SIBSupport I feel more able to cope with the pressures of having a sibling with special needs (20% strongly agreed)
- I have made new friends as a result of coming to SIBSupport (40% strongly agreed)
- I would recommend this group to a friend (80% strongly agreed)
- My confidence has increased as a result of attending SIBSupport (60% strongly agreed)

When asked about the aspects of our service to siblings that have been most beneficial, one parent said ***"I have noticed that my son has more self-esteem and has made really good like-minded friends."*** Another parent answered ***"Just being together with others makes my child feel confident and happy."***

## Outreach

Not everyone can get to our centre in Thatcham and so being able to take sessions into the community is an excellent way to fill this gap. The van allows us to take the joy of Swings & Smiles out and about to schools, groups and individuals by bringing specialist sensory equipment and engaging sessions to them.

Outreach was also able to move forward this year, although not quite at the pace that we would have hoped. Schools had been more cautious than we expected in allowing external visitors back. From early 2022 we have been delivering some sessions again with regular groups now running from Abingdon on weekends and in the holidays. School sessions have also started to build up again and delivery in

mainstream and special schools proving increasingly popular. Our joint working with other charities is a great way for us to meet new families and for them to be able to deliver specialist sensory sessions, these were always well booked before the pandemic and from Spring 2022 have been returning.



## **Collaborative Working**

Our work with other professionals and organisations continues to expand. We have strong working relationships with the Local Authority, receiving regular referrals from various teams to work with families who may not otherwise receive support from statutory services. We comment and contribute towards the local SEND strategy and chair the local SEND providers forum. We have a number of groups that now deliver regular sessions from the centre included speech therapy and occupational therapy. Our outreach and sibling work also compliments this. In a wider context Swings & Smiles are also members of the Disabled Children's Partnership and the Council for Disabled Children to help raise awareness and input into wider issues that affect families that use our services.

## **Our People**

### **Families – Kiera**

**The past year, more than ever, has highlighted to us how delicate everyone's wellbeing is and how important it is to look after our mental health. Families of children with special needs experience many challenges, and at Swings & Smiles we're there to help families navigate these.**

Sometimes we might help by making a parent a cup of tea and lending a listening ear at our coffee morning, other times we may offer longer term or more involved support. Whatever it is, we're there to help families through the difficult times and make sure they're thriving.

Kiera's parents met at school and were childhood sweethearts. Kiera is the couples' only child and they do not have any family who live close to them. Kiera was first diagnosed with epilepsy when she was 8 months old and following an MRI it was discovered that Kiera had a brain abnormality – which came as a shock to the family.



Kiera attends Swings & Smiles on a regular basis. The family started coming to the centre for Family Play sessions and now Kiera attends respite sessions on her own. Kiera can display challenging behaviour which makes it impossible for the family to go anywhere else. Places such as parks are simply not accessible and they struggle with other people not understanding Kiera. Before the family were able to access Swings & Smiles they felt very isolated with school being the only place Kiera attended.



Whilst at the centre Kiera has enjoyed accessing the garden and sensory room. She has gained so much from being around other children in small and bigger groups and Kiera has formed great relationships with staff and volunteers. Swings & Smiles has helped Kiera cope better around other people, especially in loud or larger groups. Kiera has found new and different things she loves to do at the centre and has been gaining more confidence in expressing what she wants to play with.

Respite sessions have also supported Kiera in developing her emotional wellbeing. She has been supported when she's been upset, when things aren't how she would like them, and this has helped the development of emotional resilience. Respite sessions have also provided Kiera's parents some time together as a couple which has supported their relationship. Family Play sessions have also meant Kiera's mum has made wonderful friends through Swings & Smiles, creating a community where she can feel less isolated.

***“Life would be awful without Swings & Smiles. I know that sounds dramatic, but I can honestly say without the support and services offered, we as a family just wouldn't cope.”***

## Volunteers

Volunteers are hugely valued at Swings & Smiles, a mixture of corporate groups, young people and individuals provided 1,689 hours of support in 2021 giving the charity a financial benefit of £16,890 (based on the equivalent wage system at a rate of £10 per hour). Our volunteers play an integral part to the Swings & Smiles team and in 2021 we had 43 regular volunteers and 9 trustees on our board.

Every year we ask our volunteers for feedback and 79% felt that the work they do has an impact and 89% say they felt appreciated. This is also reflected in length of service with 67% of our regular volunteers have been with us for over 6 months.

In 2021 we were supported by 4 corporate volunteer groups between them offering 156 hours of support.

We ensure all volunteers are made to feel welcome and part of the team and we ensure all of our volunteers feel appreciated through both informal and formal reward and recognition. We celebrate our volunteers as part of Volunteer Week as well as *holding an annual celebration event.*

***“Volunteering at Swing & Smiles has been an exciting, fun and the most fulfilling time. It’s allowed me to not only understand but empathise with the experiences of a wide range of children and appreciate the incredible lives that they lead. I’m very happy to be a part of the Swings & Smiles community.”***





## **The Staff**

Swings & Smiles has a dedicated and motivated team who place the needs of the children and families at the front of all that they do. Laura Lewis led the charity as Chief Executive and her deputy Lucille Harrison, Marketing and Fundraising Manager. As an organisation Swings & Smiles has invested in some key 'Senior Management' roles to allow strategic growth of the charity. Sara East is in post as Centre and Services Manager, Jo Ramsay as Volunteer and Fundraising Co-ordinator, Becky Smith as Service Development Co-ordinator and Ellora Shippen is Senior Play Leader. Hannah Waugh now takes responsibility for Admin and Impact measurement which is hugely beneficial to the charity. The play team is made up of a number of staff working different hours to accommodate the growing needs of the charity and an increasing number of casual staff and volunteers. SIBSupport and Outreach are led by dedicated staff.

## **Future Plans**

This coming year we will be working on ensuring that we can still offer services to everyone that needs us. As we approach having almost 1000 families registered with us it will be essential that we can still offer the high quality experience that they expect from Swings & Smiles. We are already putting into place ways to manage demand on family play sessions and some of our respite groups and will continue to work with families and other professionals on this. It is also likely that we will open more groups and explore new venues for delivery to further our growth.

Our work on inclusion and diversity will be a priority this year, a staff and volunteer survey has been distributed and an audit of what we are already doing is underway. Swings & Smiles recognise the importance of this and whilst we are starting on our journey to improve how we work on this the commitment to do so is strong. Children, young people and families will be included in this very soon.

During 2021 we started some specific work around mental health and wellbeing and have continued this with two groups recently starting to support young people currently out of school with some sessions being delivered by external tutors. One of our team is also a trained ELSA and she delivers 1:1 Emotional Literacy support to children as required. Managing the wellbeing of our team is also really important, following a staff survey towards the end of 2021 it was identified that time for people to relax and concentrate on themselves was really valued. We gave our team a Wellbeing Day off in April 2022 and have monthly 'Biscuit time' catch ups. Work on this continues, ensuring all of the team feel supported by the charity.

The need for increased support for siblings continues and having put additional resource into this over the past year we expect to see this service continue to grow. Our Sibling Support Co-ordinator has developed a new course, SPARK, which is a much more focused approach to supporting siblings and opens up many new opportunities for them. This course is unique and allows the young people to build upon skills each month working towards challenges. This programme has been well received and we are looking forward to taking a group of siblings on our first ever residential trip. We will also continue the offer at the centre, groups in school but also



focused online delivery for those who live further afield. Collaborative working with a national organisation will also see the information and support we can provide siblings and parents increase hugely this year.

After a slow year for outreach in 2021 this service is really gaining momentum. We are already running a regular group in Abingdon with more sites for this provision planned for areas in Hampshire and Reading. We put into place additional ways of delivering outreach to mainstream schools last year, working with children who would not have access to certain specialist, sensory resources. Bookings for this have been busy and for the first time ever we are working with mainstream secondary schools, this work grows and professionals are very excited by what we can offer. We also have a robust and exciting set of sessions that can be delivered in specialist schools and alongside other organisations to help offer opportunity for increased socialisation, friendship and play.

## **Funding and Support**

The Big Lottery Fund continues to provide a large proportion of funding to cover revenue costs. Other foundations and trusts who have supported Swings & Smiles include: Greenham Trust, Miss WE Lawrence, Gerald Palmer Eling Trust, Garfield Weston Foundation, St James's Place Charitable Foundation, Bernard Sunley, Berkshire Community Foundation and David Solomons Charitable Trust.

Corporate and community support was secured from NFU Mutual, Savills Estate Agents, Xtrac, Village Financial Services, Keller Williams, Skipton Building Society, Openworks Foundation, Arnold Clark, Sash Windows and Donnington New Homes as well as token schemes in Tesco and Waitrose. Services in kind from local companies, including Scofell and Castle Electrical Services also provides much benefit to the charity.

We are actively involved in the local community, taking part in fetes and events where we can, to not only help raise funds but also awareness of our charity. We were lucky this year to be the chosen charity by the Thatcham Mayor. Swings & Smiles sell tickets for a community lottery run by the local authority, this brings in an income of approximately £1400 a year.

School support is always very welcome and this year we were lucky to be chosen as the beneficiary of activities being run by The Downs School, Downe House School, Kennet School, Parson's Down School and St Bartholomew's School. This support provides funds, awareness raising opportunities and young volunteers.

We have been able to introduce back into our fundraising, events including a highly successful Fall Ball at Newbury Racecourse, our annual golf day this year held at Donnington Valley and a Gin tasting evening supported by The Globe, Newbury and a number of local Gin distillers as well as Fever Tree.

Swings & Smiles have signed up to the Fundraising Regulator and has made the commitment to adhere to the high standards set out in the fundraising promise.

## **Structure, Governance and Management**

The Trustees of Swings & Smiles assume the responsibilities that the charitable status demands. Swings & Smiles is a Company Limited by Guarantee (No 06182577), whose governing document is the Memorandum and Articles of Association incorporated on 5<sup>th</sup> July 2007.

The Directors who served the company during the period were as follows:

- |                        |  |
|------------------------|--|
| - Tor Sandars          | Chair<br>(resigned 14/09/22)                   |
| - Graham Page          | Treasurer and Secretary<br>(resigned 21/07/21) |
| - Andrew McKenzie      | (resigned 10/11/21)                            |
| - Luisa Godfrey        |  |
| - Caroline Johnson     | (resigned 14/09/22)                            |
| - Derek Hardman        | Chair<br>(appointed 14/09/22)                  |
| - Mike Megan           | Treasurer<br>(appointed 07/06/21)              |
| - Jeff Ives            | (appointed 01/04/21)                           |
| - Quona Constable      | (appointed 01/04/21)                           |
| - Amanda Walburn-Green | (appointed 01/04/21)                           |

Trustees meet six times a year with regular committee meetings happening in between these times. Committees cover finance, funding, people, property, marketing, events and fundraising.

Swings & Smiles was managed by Charity Director Laura Lewis, who reported directly to Derek Hardman (Trustee). Laura left the charity in July 2022. The trustees are working to recruit a replacement. In the interim Tor Sandars assumed the Charity Director role in September 2022. The Charity Director is responsible for the centre budget and reports to the finance Trustee, Graham Page who was replaced by new Finance Trustee, Mike Megan. It is the job of the Charity Director to ensure that appropriate training, policies and risk assessments are in place for all activities, including GDPR compliance and reports to each regular meeting of the Swings & Smiles Trustees.

## **Public benefit statement**

Trustees have reviewed and considered the Charity Commissions guidance on public benefit. The issues affecting children with special needs and their families are found throughout the general population. Access to the services provided by Swings & Smiles are available to anyone who requires them. Swings & Smiles also dedicates time and resources to raising awareness of issues surrounding disability amongst the general public.

## **RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**SWINGS & SMILES**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2022**

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered Charity Name</b>	Swings & Smiles
<b>Charity Registration Number</b>	1120598
<b>Company Registration Number</b>	06182577
<b>Registered Office</b>	A Place 2 Play Lower Way Thatcham RG19 3RR

**THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Tor Sandars	Chair (reappointed 10/11/22: resigned 14/09/22)
Graham Page	Treasurer and Secretary (resigned 21/07/21)
Mike Megan	Treasurer (appointed 07/06/21)
Andrew McKenzie	(resigned 10/11/21)
Luisa Godfrey	(resigned 14/09/22)
Caroline Johnson	Chair (appointed 14/09/22)
Derek Hardman	(appointed 01/04/21)
Jeff Ives	(appointed 01/04/21)
Quona Constable	(appointed 01/04/21)
Amanda Walburn-Green	(appointed 01/04/21)
Sandra Ferguson	Secretary (appointed 01/04/21)
<b>Company Secretary</b>	Sandra Ferguson
<b>Accountants</b>	E J Business Consultants Limited Chartered Accountants 2 Toomers Wharf Newbury Berkshire RG14 1DY

**SWINGS & SMILES**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Swings & Smiles is a registered charity (Nº 1120598) and Company Limited by Guarantee (Nº 06182577), whose governing document is the Memorandum and Articles of Association incorporated 26 March 2007 as amended by special resolution dated 5 July 2007.

The objects of the Charity are to support the needs of children and young people with special needs, their families and carers, by the provision of specialist facilities for play where the facilities and staffing meet the needs of a wide range of disabilities. In particular, the Charity aims to: -

1. Provide fun and freedom in a stimulating, challenging and safe environment, to develop self-confidence, independence and sensory and motor skills;
2. Provide parents, carers and siblings with support, guidance and information;
3. Promote the many benefits of developing and learning through play and the need for its availability to all regardless of their disabilities.

This Annual Report details our 15th year of operation which has seen our facility, “A Place 2 Play” continue to expand its range of services and attract more families from it’s base at Thatcham, Berkshire.

All Trustees are encouraged to read Charity Commission guidance on their role and responsibilities and receive regular updates from the Commission. Two Trustees each year are invited, by rota, to confirm that they wish to continue to serve as Trustees, and these are confirmed by a Trustees vote at the AGM. Trustees continue to seek new Trustees to strengthen the Board’s experience and diversity.

All significant expenditure decisions continue to be authorised by the Board of Trustees, whilst income and outgoings are overseen by the Treasurer, who provides regular financial reports to the Trustees.

Our Patrons continue to provide active support and encouragement to the Charity and, this year, their patronage has been vital as the Charity coped with the final stages of the Covid 19 pandemic.

**FINANCIAL REVIEW**

During 2021/22 the Trustees/Charity Director continued their policy of focusing our management team upon fund raising activities. Following a difficult fundraising year, unrestricted funds generated a surplus of £4k during the year.

The Trustees have been able to maintain the “Restricted” funds at £475k within the main charity to finance future buildings development and/or purchase (see plans for the future below).

All cash assets are held in a diverse range of FSCS indemnified accounts.

# **SWINGS & SMILES**

## **TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2022**

### **PLANS FOR FUTURE PERIODS**

Trustees continue to re-evaluate expansion, and the Charity's longer term business plan, through to 2024 in the light of the experience gained from "A Place to Play" this year.

Although all options continue to be explored, the Board are in continuous discussions with West Berkshire Council to purchase the freehold site of "A Place to Play" and have prudently increased the "restricted funds" to fully reflect this possibility.

### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**SWINGS & SMILES**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2022**

**ACCOUNTANTS**

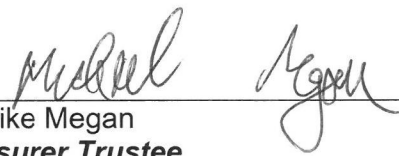
A resolution to re-appoint E J Business Consultants Limited as accountants for the ensuing year was proposed and accepted at the Annual General Meeting on 16th November 2022.

Registered office:

2 Toomers Wharf  
Canal Walk  
Newbury  
Berkshire  
RG14 1DY

Signed on behalf of the Trustees on the 16<sup>th</sup> November 2022, by:

  
\_\_\_\_\_  
Mr Derek Hardman  
**Chair of Trustees**  
**Swings & Smiles**

  
\_\_\_\_\_  
Mr Mike Megan  
**Treasurer Trustee**  
**Swings & Smiles**

# **Independent Examiner's Report to the Trustees of SWINGS & SMILES**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2022, which are set out on pages 20 to 29.

## **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down under the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 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 statement below.

## **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 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

## Independent Examiner's Report to the Trustees of SWINGS & SMILES

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



---

E J Business Consultants Limited  
2 Toomers Wharf  
Canal Walk  
Newbury  
RG14 1DY

16/11/22

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Dated

## SWINGS & SMILES

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME</b>					
Income from generating funds:					
Investment income	2	1,381	-	1,381	6,974
Income from charitable activities	3	378,218	-	378,218	374,242
		-	-	-	-
381					
<b>TOTAL INCOME</b>		<b>379,599</b>	<b>-</b>	<b>379,599</b>	<b>381,216</b>
<b>EXPENDITURE</b>					
Costs of generating funds:					
Costs of generating voluntary income	4	(18,211)	-	(18,211)	(7,481)
Governance costs	5	(6,204)	-	(6,204)	(13,398)
Charity running costs	6	(329,518)	-	(329,518)	(282,506)
Depreciation	7	(21,305)	-	(21,305)	(18,153)
<b>TOTAL EXPENDITURE</b>		<b>(375,238)</b>	<b>-</b>	<b>(375,238)</b>	<b>(321,538)</b>
<b>NET INCOME/(DEFICIT) FOR THE YEAR</b>		<b>4,361</b>	<b>-</b>	<b>4,361</b>	<b>59,678</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		267,369	475,000	742,369	682,691
Inter transfer of funds		-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>271,730</b>	<b>475,000</b>	<b>746,730</b>	<b>742,369</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

# SWINGS & SMILES

## BALANCE SHEET

31 MARCH 2022

	Note	£	2022 £	2021 £
<b>FIXED ASSETS</b>	<b>7</b>		<b>96,880</b>	<b>75,559</b>
<b>CURRENT ASSETS</b>				
Debtors	<b>8</b>	<b>14,875</b>		13,219
Cash at bank		<u><b>688,385</b></u>		<u>654,603</u>
		<b>703,260</b>		667,822
<b>CREDITORS: Amounts falling due within one year</b>	<b>9</b>	<u><b>(53,410)</b></u>		<u>(1,012)</u>
<b>NET CURRENT ASSETS</b>			<u><b>649,850</b></u>	<u>666,810</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>746,730</b></u>	<u>742,369</u>
<b>FUNDS</b>				
Restricted income funds	<b>10</b>		<b>475,000</b>	475,000
Unrestricted income funds	<b>11</b>		<b>271,730</b>	267,369
<b>TOTAL FUNDS</b>			<u><b>746,730</b></u>	<u>742,369</u>

For the financial year ended 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

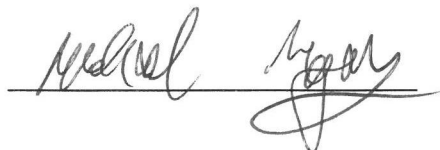
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

## SWINGS & SMILES

### BALANCE SHEET

31 MARCH 2022

These financial statements were approved and signed by the members of the committee on 16<sup>th</sup> November 2022.

Handwritten signatures of Mike and Megan, written over a horizontal line.

Mike Megan

Treasurer



**SWINGS & SMILES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) and the Companies Act 2006.

**Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for the use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Income**

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

**Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**SWINGS & SMILES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES (continued)**

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Property improvements	10% straight line
Play Centre equipment	20% reducing balance
Outreach equipment	20% reducing balance
Office equipment	straight line over 3 years
Motor vehicles	25% reducing balance

**2. INVESTMENT INCOME**

	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>
Building society interest receivable	<b>1,381</b>	4,730
Investment income	-	2,244
	<hr/>	<hr/>
	<b>1,381</b>	6,974
	<hr/>	<hr/>

**SWINGS & SMILES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**3. INCOME FROM CHARITABLE ACTIVITIES**

		Unrestricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£
Centre Income		47,675	47,675	27,999
Donations		28,684	28,684	12,017
Grants	Note 13	217,288	217,288	299,386
Legacy		120	120	1,522
Fundraising, see below:		84,451	84,451	33,318
		<u>378,218</u>	<u>378,218</u>	<u>374,242</u>

Fundraising is broken down as below:

	2022 £	2021 £
Fundraising – Events	60,231	6,248
Fundraising – Community	10,281	13,287
Fundraising – Challenge Events	5,068	-
Fundraising – Digital	5,909	10,367
Fundraising – Facebook Online	2,535	2,801
Fundraising – Regular Giving	427	615
<b>Total Fundraising</b>	<u><b>84,451</b></u>	<u><b>33,318</b></u>

**SWINGS & SMILES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**4. COSTS OF GENERATING VOLUNTARY INCOME**

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Event costs	<u>18,211</u>	<u>18,211</u>	<u>7,481</u>

**5. GOVERNANCE COSTS**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Legal & Admin	5,443	-	5,443	8,343
Marketing	761	-	761	5,055
	<u>6,204</u>	<u>-</u>	<u>6,204</u>	<u>13,398</u>

**6. CHARITY RUNNING COST**

No salaries have been paid to employees over £60,000. No salaries have been paid to Trustees during the year.

An analysis of the staff costs are:

	2022 £	2021 £
Staff Costs : Salaries	217,709	168,821
NI	11,053	8,974
Pension	5,652	4,709
Total Staff Costs	<u>234,414</u>	<u>182,504</u>
Premises Costs	83,664	86,600
Miscellaneous Costs	11,440	13,402
Charity Running Costs	<u>329,518</u>	<u>282,506</u>

**SWINGS & SMILES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**7. FIXED ASSETS**

	Property Improve ments £	Play Centre Equipment £	Outreach equipment £	Office equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>						
At 1 April 2021	12,124	134,272	5,422	7,709	9,125	168,652
Additions	26,570	16,056	-	-	-	42,626
At 31 March 2022	38,694	150,328	5,422	7,709	9,125	211,278
<b>Depreciation</b>						
At 1 April 2021	-	(76,995)	(3,216)	(5,922)	(6,960)	(93,093)
Charge for the year	(3,869)	(14,667)	(441)	(1,787)	(541)	(21,305)
At 31 March 2022	(3,869)	(91,662)	(3,657)	(7,709)	(7,501)	(114,398)
<b>Net Book Value</b>						
At 31 March 2022	34,825	58,666	1,765	-	1,624	96,880
At 31 March 2021	12,124	57,277	2,206	1,787	2,165	75,559

**8. DEBTORS**

	2022	2021
	£	£
Debtors	14,875	13,219

**SWINGS & SMILES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**9. CREDITORS: Amounts falling due within one year**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Trade creditors	-	2,474
Income in advance	<b>50,233</b>	-
Other taxes and social security	<b>3,177</b>	(1,462)
	<u><b>53,410</b></u>	<u>1,012</u>

**10. RESTRICTED INCOME FUNDS**

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Building Fund	<b>475,000</b>	-	-	<b>475,000</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**11. UNRESTRICTED INCOME FUNDS**

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
General Fund	<b>267,369</b>	<b>379,599</b>	<b>(375,238)</b>	<b>271,730</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

The total reserves as at 31 March 2022 are £746,730.



# SWINGS & SMILES

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 13. ANALYSIS OF GRANT INCOME

	2022	2021
	£	£
National Lottery - Community Fund	120,000	120,000
Short Breaks Funding 2021/22	24,246	-
Raised on The Good Exchange 21/22 from trusts including:	21,690	35,715
· Greenham Trust		
· The Peter Baker Foundation		
· Hungerford Town Council		
National Lottery - Reaching Communities England	-	22,850
West Berkshire Council	4,500	20,900
PADWA Charitable Foundation	-	15,000
Garfield Weston Foundation	15,000	15,000
Baily Thomas Charitable Fund	-	15,000
BBC Children in Need	-	10,270
The Sobell Foundation	-	10,000
The Theodore Roussel Memorial Trust	-	8,125
St. James's Place Charitable Foundation	-	7,500
NFUM Donation	6,451	
Screwfix Foundation	-	5,000
Berkshire Community Foundation	5,000	5,000
The Gerald Palmer Eling Trust	5,000	3,000
Skipton Building Society	3,000	-
The Payne-Gallwey Charitable Trust	2,500	-
Shanly Foundation	-	2,500
Education and Skills Funding Agency Apprenticeship	2,000	-
Bernard Sunley Grant	2,000	-
Miss W E Lawrence 1973 Charitable Settlement	-	1,500
Jules Thorn Foundation	1,250	-
David Solomons Charitable Trust	-	1,000
Arnold Clark Grant	1,000	-
Christopher Laing Foundation	1,000	-
Together Fund the Neighbourly Grant	1,000	-
Other grants	-	1,026
Big Dream Trust	500	
Tigers Training	500	
The Neighbourly Foundation	400	
Newbury Building Society	250	
<b>Total</b>	<b>217,288</b>	<b>299,386</b>

