

Company Registration Number 06182577

Charity Registration Number 1120598

Swings & Smiles
Annual Report
Year ended 31 March 2024

SWINGS & SMILES

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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Swings & Smiles – Annual Impact Report 2023/24

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 fundraised until 2014 when we 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 we were able to move to A Place to Play in Thatcham. Swings & Smiles now has a centre that offers a variety of accessible play opportunities, including a purpose built outdoor playground and specialist sensory area, with a ceiling tracked hoist, 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. 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 have a personal care room with a hoist to support any needs and plenty of parking to make life easier for families. From our centre we offer a timetable of **family play sessions, respite 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

Our services have continued to go from strength to strength and demand for our services are at an all-time high. We have helped 1,310 families registered to use our service with this number growing weekly and we actively work with around 1,000 families. We have continued to offer a higher number of respite and after school clubs. The numbers of children with complex needs remains high as parents know that we can meet the needs of the children and we have become their support of choice for their children.

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.

Following our annual February feedback survey, last completed in February 2024, we received the following feedback:

- 94% of families said that they had increased opportunities for social interaction as a result of accessing Swings & Smiles
- 86% felt their child had the opportunity to take part in something they wouldn't have been able to without our service
- 91% of families reported that they felt less isolated as a result of accessing the support Swings & Smiles provides

0 – 5 years

We run Minis family sessions which are well attended on a Wednesday morning and we work collaboratively with Dingley's Promise Charity to offer greater support for families. We provide Minis Outreach sessions in family hubs around the area.

Ollie's therapeutic nursery works with 3 – 5 year olds with Speech, Language, and Communication Needs. This OFSTED registered therapeutic nursery, is unique in the provision that it offers. The nursery is independently managed and owned but supported by Swings & Smiles through the full use of our facilities to offer a real alternative SEND provision to families at this formative age.

Family Play

Family Play remains at the core of the work that we offer, as we know that we are able to reach the whole family, including grandparents. Families enjoy the choice of activities and the large garden to enjoy a sense of freedom away from judgement and scrutiny which many can feel. These are the sessions where families make connections and the community is formed, Parents report that the support and empathy that grows from being together goes beyond the centre, with many meeting for coffee or even taking part in joint family activities and creating informal support networks, and friends for life.

"Swings & Smiles family play is an important part of family life for us. Volunteers Max and Emily are a great support when we visit. Each week our daughter will ask 'will Emily be there?' She has formed a great relationship with Emily and her being there makes her time at Swings & Smiles even more enjoyable."

Respite

The respite programme, which includes after school club and weekend and holiday sessions, is a respected service with social workers using it as the provision of choice for many families. It is oversubscribed and the challenge across this next year will be to continue to meet the needs of our growing community. Through respite we meet the needs of the most complex medical and intellectual disabilities, including challenging behaviours. We support 38 children with very complex needs.

“When James is with Swings & Smiles, we are able to focus on quality time with his sister. We can relax knowing he is able to play safely in an environment designed to stimulate his play needs and with people we can trust to help him and support his development. It gives us some respite. It allows our daughter to have rare quality time with us.”

Youth Clubs

We offer a strong programme across the evenings to support children from year 3 to year 13 in both mainstream and specialist SEND settings. There is a strong focus on socialisation and supporting friendships through fun and engaging activities. We have a well lit garden that enables play throughout the year.

Everyone matters to us (E.M.U.) – Building Resilience

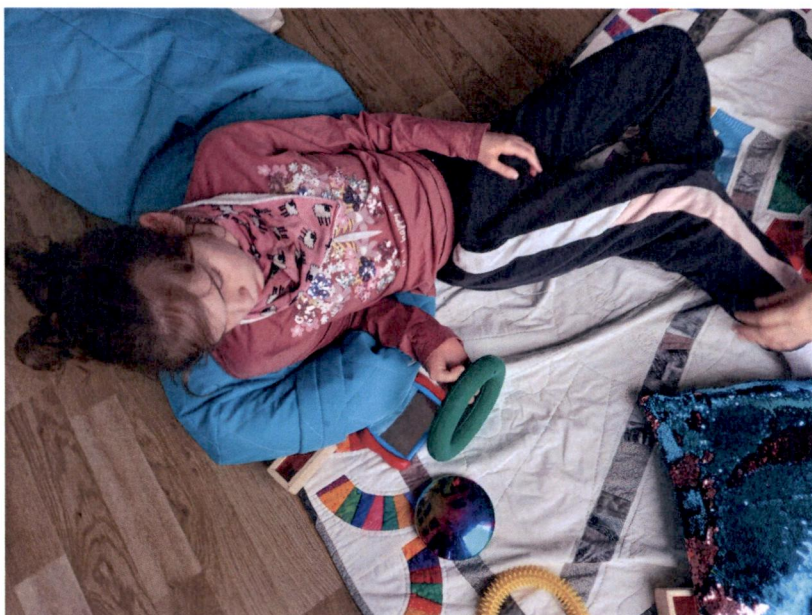
We were awarded the contract by West Berkshire to support families of children aged 3 – 11 years, with additional needs at the early stages of pre or post diagnosis. The feelings of fear, worry, guilt, grief and isolation that accompany many parents and carers of children with disabilities can become overwhelming and on occasion lead to a crisis. The Building Resilience project is about supporting these families at the earliest opportunity, providing them with the skills and resources to help manage those challenges they face, which helps prevent them from reaching crisis point and needing further intervention from Children and Family services.

Swings & Smiles were awarded the contract due to their strong reputation of supporting the whole family through the strength of the programme that they offer, and the quality of the training that the staff receive. West Berkshire Council believe that contact with Swings & Smiles would provide an extended benefit beyond the programme delivered through EMU to families. The Building Resilience Project started on 1st November 2023 and we are ahead of target in the numbers of families that we are seeing.

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. Our 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 again this year. Between April 2023 and March 2024 we visited 40 Outreach venues, 33 in Berkshire, 6 in Oxfordshire and 1 in Hampshire.



'We have attended several of Swings & Smiles' Outreach sessions with our 13-year-old daughter Lexie, both with and without her three brothers. One of these sessions was at Reading Football Club. Having three football crazy brothers, Lexie watches a lot of football at home and really seems to enjoy it. She will focus on it for an extended period of time. She doesn't really have an interest in television generally. We all very much enjoyed our day out at Reading Football Club. It is rare that we can find an activity that is suitable for all of our children and that is also inclusive to Lexie's needs. The boys were all very excited to be taking Lexie to her first ever football game. We enjoyed the sensory room as a family before the game started and Lexie used it during the game also. It's a very welcome addition and certainly makes days out accessible for Lexie.'

Supporting families struggling with mainstream school.

We are supporting more families where children are struggling to adapt to mainstream school provision. We run sessions that include STEM activities alongside cooking and socialising as part of our Home Ed programme which is led by a qualified maths teacher. Alongside this we provide sessions for families and schools to attend supporting young people for whom full-time school is too challenging. The Engage session provides a place for children accompanied by parents, carers or school staff to explore activities in a calm and supportive environment with our skilled and knowledgeable staff.



Nathaniel Case Study

Nathaniel started coming to Swings & Smiles in early 2024. He is 11 years old with a diagnosis of Autistic Spectrum Disorder. His mum Macala started bringing him to our Engage sessions after he was having difficulty in school, finding it hard to fit in and self-regulate his emotions whilst he was there. Our Engage sessions specialise in supporting children who are unable to attend school or are on a reduced timetable. It was when Nathaniel started attending Swings & Smiles that Micala noticed an immediate change in him as the environment brought him a sense of calm.

‘Swings & Smiles allows Nathaniel to self-regulate, a place where he can be himself, somewhere where all the children are just like him.’ – Micala

Nathaniel loves the sensory room at our play centre. It is a safe and calm environment for him to play with his mum, with staff present who understand his needs. He also loves the garden and enjoys getting involved with nurturing the plants here. One of his favourite activities is our sensory stories, as they give him a chance to get involved, interact and bond with others.

‘As a family not being able to attend Swings & Smiles would have a huge negative impact on our lives.’ – Micala

Micala couldn't believe the difference Swings & Smiles made in Nathaniel's life. It has enabled him to be calm not only during his time at our centre, but also at home and at school too. Micala had previously felt isolated and didn't feel she had anywhere to take Nathaniel. Now she has found Swings & Smiles, she knows she has a supportive community where Nathaniel can be the best version of himself and reach his potential.

‘The work they do for each and every child is beyond words.’ - Micala

SIBSupport

The SibSupport programme continues to provide the adventure and fun that siblings need. We have continued to deliver our SPARK Online programme, a yearly online programme designed for siblings to interact with other siblings. Each monthly session aims to guide, inspire and encourage siblings with a healthy balance of fun (through games) and intentional life-related content. Each of the 10 modules throughout the year has been based on the '10 Keys to Happier Living' (www.actionforhappiness.org), and each session includes an optional take-away challenge! We have had up to 10 siblings at each session, and these have prompted a lot of useful discussion. The last of these sessions was in August and then we will repeat the cycle from October 2024.

SIBSupport sessions for all our different age groups have continued to be full of fun, laughter and friendship. We have put on mystery food challenges, explored new and creative art forms, held Christmas jumper parties during the festive season, held our own version of Lego Masters and indulged in many seasonal sweet treats. These have always been well attended and over the past year we have supported 33 siblings (across the age groups) at these sessions. We have taken the siblings on trips and organised special events, which we know can be difficult for families to do alongside their disabled child. We run SIBSupport workshops in a wide range of local schools, and we have updated the programme this year to ensure that we increase the opportunity for conversation and peer to peer support. As well as in-person workshops, we started online SIBSupport workshops for those who live further afield, which have been well attended. We were approached to deliver an online programme to the national charity MACS (Microphthalmia, Anophthalmia and Coloboma Society) to support their siblings, which was well attended.

"Swings & Smiles gives both my boys a place to be themselves without any judgement"

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 hold the Everyone Matters to Us contract through the Early Response Hub, with West Berkshire Council (WBC). We comment and contribute towards the WBC SEND strategy and chair the area SEND providers forum. We have a number of groups that now deliver regular sessions from the centre including speech therapy and occupational therapy, this service has extended into Ollie's therapeutic nursery which is a unique Ofsted registered therapy based nursery. Our outreach and sibling work is recognised and referred into by other organisations. We have shared programmes for our families with Berkshire Youth and PALS. We continue to work closely with Dingley's Promise for the under 5s. We provide a sensory space at Sebastian's Action Trust's bigger events. Berkshire Maestros provide music at our Wednesday respite sessions. We support the same families as Mencap so are looking at sharing resources. We work closely with the Volunteer Centre West Berkshire to promote the charity sector more widely. 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. We hire our space at very low cost to local specialist schools during daytime sessions to encourage a richness to the young people's school experience.

Our People

We continue to see the impact that the pandemic had on the SEND community alongside the challenges that the Cost-of-Living crisis have added. We have seen an increase in children that are home schooled or struggling to thrive in schools. Families of children with special needs experience many challenges, and at Swings & Smiles we're there to help families navigate these.

Looking out for parents at Family Play is an important part of our strategy and this starts with the humble cup of tea that all parents are offered and the opportunity to talk. At our coffee mornings when children are not present, we lend a listening ear and encourage peer to peer support, 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.

'When we get to the end of this journey for J-P and his family, I hope you and your team are able to recognise how significant you have all been to help support and hold the family together. Unmeasurable. We are not there yet but I still want to say thank you so much for everything you continue to do'

Andrew – Senior Behavioural Specialist – Learning Disability CAMHS Oxfordshire

Volunteers

Volunteers are hugely valued at Swings & Smiles, a mixture of corporate groups, young people and individuals. We have 54 regular volunteers who primarily support children and young people in sessions. Volunteer hours between April 2023 and the end of March 2024 amounted to 2126.35 hours excluding the time our board of Trustees dedicate to the charity. 93 corporate volunteers across different companies supported us and two schools brought students in for a day of volunteering. Our volunteers play an integral part to the Swings & Smiles team and in 2023/24 we had 54 regular volunteers and seven trustees on our board.

In 2023/24 we were supported by 25 businesses and three schools in this time totalling 713.75 hours. We ensure all regular volunteers go through an induction and training programme which includes safeguarding, knowledge of some of the medical conditions that they may witness when caring for children, and specialist communication training prior to starting to work with the charity. They are made to feel welcome, and part of the team and we ensure all our volunteers feel appreciated

through both informal and formal reward and recognition. We celebrate our volunteers as part of Volunteer Week as well as being included in our events.



Mary is a fantastic volunteer and role model to our younger volunteers and staff. Mary has a unique way with the children we support. Whether it's engaging them with an activity, teaching them a new life skill or calming them down in their time of need, Mary takes a calm approach and always gives the children the best support possible. She also cares deeply about the children and gets to know them all as individuals, finding out what they enjoy, what their triggers may be and how she can help them develop their independence. She goes out of her way to build relationships with the whole family and will always talk to parents before and after sessions.

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. Rhonda Nicklin has been CEO since December 2022 and is responsible for the centre budget and reports to the Chair of Trustees, Derek Hardman. It is the job of the CEO 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.

Swings & Smiles has a senior leadership team supporting the strategic growth of the charity. Ellora Shippen is the Operations Lead, Becky Smith is Service Development Lead, and Katie Richman is Senior Play Leader. We have recruited Jacqui Ives to develop all human resource policies and procedures, to take the charity forward in

this area. The play team is made up of experienced and qualified staff working a mixed shift pattern to accommodate the growing needs of the charity and an increasing number of trained sessional 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 now have more than 1,310 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 in 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. Continuing to increase capacity to families, with the funding challenges that face the charity sector is a problem across the sector. We know that collaboration with other organisations to share facilities and work creatively together will give families greater choice both working with Swings & Smiles and by accessing other services and we are keen to ensure that our children get the best opportunities possible.

The need for increased support for siblings continues and this service continues to grow. Collaborative working with a national organisation has also seen the information and support we can provide siblings and parents increase hugely this year.

Our Outreach service continues to gain momentum. Demand across West Berkshire and surrounding counties is growing and we are mindful of creating longer term venue opportunities from which to run our Outreach sessions.

We continue to work closely with Reading Football Club allowing us to invite families to attend Reading Football Club home matches but with a break out space and sensory area for families, this provision has improved overtime and we are now able to access space that gives the families a fantastic view of the game while still accessing the sensory area.

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, Gerald Palmer Eling Trust, Garfield Weston Foundation, Berkshire Community Foundation, Englefield Charitable Trust, Illffe Family Trust, Stevenson Family Trust, The Childwick Trust, Kristina Martin Trust, Padwa Foundation, Miss W.E. Lawrence, Parry Family Trust, St James Place, Wates Foundation Barbara Ward Foundation and P F Charitable Trust.

Corporate and community support was secured from Village Financial Services, Coop, MKM Building Services, Kosnic Lighting, AP&C, Newbury Building Society, Smile & Shine Dental Practice, Logicalis, and Donnington New Homes as well as token schemes in Tesco and Waitrose. Services in kind from local companies, including Scofell also provide 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.

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

We have been able to run some highly successful fundraising events including a Charity Ball at Newbury Racecourse, our annual golf day this year was held at Newbury and Crookham Golf Club and our annual Carol Concert at St Mary's Church, Thatcham.

Swings & Smiles is 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 5th July 2007.

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

- | | |
|------------------------|--------------------------------|
| - Derek Hardman | Chair
(re-elected 15/11/23) |
| - Tor Sandars | (re-appointed 27/09/23) |
| - Mike Megan | Treasurer |
| - Luisa Godfrey | (resigned 11/10/24) |
| - Jeff Ives | |
| - Quona Constable | |
| - Amanda Walburn-Green | (resigned 18/04/24) |
| - Vic Mistry | |

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

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

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
YEAR ENDED 31 MARCH 2024

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 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

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

THE TRUSTEES

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

Derek Hardman	Chair
Tor Sanders	
Mike Megan	Treasurer
Vic Mistry	
Luisa Godfrey	Resigned 11/10/2024
Jeff Ives	
Quona Constable	
Amanda Walburn-Green	Resigned 18/04/2024
Company Secretary	Jacqui Ives (appointed 13/05/2024) Sandra Ferguson (resigned 01/06/2024)
Accountants	E J Business Consultants Limited Chartered Accountants 2 Toomers Wharf Newbury Berkshire RG14 1DY

SWINGS & SMILES
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Swings & Smiles is a registered charity (N° 1120598) and Company Limited by Guarantee (N° 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 17th year of operation which has seen our facility, "A Place 2 Play" continue to expand its range of services and attract more families from its 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.

FINANCIAL REVIEW

During 2023/24 the Trustees and CEO continued their policy of focusing our management team upon fund raising activities whilst investing significantly in the wider team to support our expanding services. This increased investment led to a deficit of £48,721 in the year, leading to a reduction in Unrestricted Funds to £204,068.

The Trustees have been able to maintain the Restricted Funds at £475,000 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 2024

PLANS FOR FUTURE PERIODS

Trustees continue to re-evaluate expansion, and the Charity's longer term business plan, through to 2026 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 maintained the "restricted funds" to fully reflect this possibility.

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 13th November, 2024.

Registered office:

2 Toomers Wharf
Canal Walk
Newbury
Berkshire
RG14 1DY

Signed on behalf of the Trustees on 13th November 2024, 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 31st March 2024, which are set out on pages 21 to 31.

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

13.11.24
Dated

SWINGS & SMILES

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

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME					
Income from generating funds:					
Investment income	2	9,107	-	9,107	6,229
Income from charitable activities	3	473,625	-	473,625	431,156
					-
TOTAL INCOME		482,732	-	482,732	437,385
EXPENDITURE					
Costs of generating funds:					
Costs of generating voluntary income	4	(30,077)	-	(30,077)	(24,668)
Governance costs	5	(10,328)	-	(10,328)	(6,737)
Charity running costs	6	(466,810)	-	(466,810)	(403,198)
Depreciation	7	(24,238)	-	(24,238)	(21,723)
TOTAL EXPENDITURE		(531,453)	-	(531,453)	(456,326)
NET INCOME/(DEFICIT) FOR THE YEAR		(48,721)	-	(48,721)	(18,941)
RECONCILIATION OF FUNDS					
Total funds brought forward		252,789	475,000	727,789	746,730
Inter transfer of funds				-	-
TOTAL FUNDS CARRIED FORWARD		204,068	475,000	679,068	727,789

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 2024

	Note	£	2024 £	£	2023 £
FIXED ASSETS	7		120,327		120,410
CURRENT ASSETS					
Debtors	8	31,272		9,130	
Cash at bank		<u>535,890</u>		<u>641,442</u>	
		567,162		703,260	
CREDITORS: Amounts falling due within one year	9	<u>(8,421)</u>		<u>(43,193)</u>	
NET CURRENT ASSETS			<u>558,741</u>		<u>607,379</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>679,068</u>		<u>727,789</u>
FUNDS					
Restricted income funds	10	475,000		475,000	
Unrestricted income funds	11	204,068		252,789	
			<u>679,068</u>		<u>727,789</u>

For the financial year ended 31 March 2024 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.

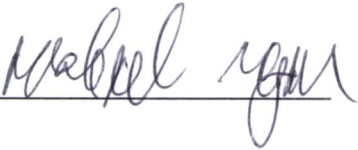
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

SWINGS & SMILES

BALANCE SHEET

31 MARCH 2024

These financial statements were approved and signed by the members of the committee on 13th November, 2024.

A handwritten signature in dark ink, appearing to read "Mike Megan", is written over a horizontal line.

Mike Megan

Treasurer

SWINGS & SMILES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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 2024

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:

Asset class	Depreciation method and rate
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

	Total Funds 2024	Total Funds 2023
	£	£
Building society interest receivable	9,107	6,229
	<hr/>	<hr/>
	9,107	6,229
	<hr/>	<hr/>

SWINGS & SMILES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

3. INCOME FROM CHARITABLE ACTIVITIES

		Unrestricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£
Centre Income		114,406	114,406	84,901
Donations		17,989	17,989	28,506
Grants	Note 13	263,950	263,950	258,923
Legacy		241	241	400
Fundraising, see below:		77,039	77,039	58,426
		<u>473,625</u>	<u>473,625</u>	<u>431,156</u>

Fundraising is broken down as below:

	2024 £	2023 £
Fundraising – Events	43,013	32,484
Fundraising – Community	13,961	15,211
Fundraising – Regular Giving	7,324	-
Fundraising – Other	6,514	1,603
Fundraising – Challenge Events	3,478	3,421
Fundraising – Digital	2,580	4,765
Fundraising – Facebook Online	169	942
Total Fundraising	<u>77,039</u>	<u>58,426</u>

SWINGS & SMILES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

4. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Fundraising Costs	<u>30,077</u>	<u>30,077</u>	<u>24,668</u>

5. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Legal & Admin	7,564	-	7,564	5,567
Marketing	2,764	-	2,764	1,170
	<u>10,328</u>	<u>-</u>	<u>10,328</u>	<u>6,737</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:

	2024	2023
	£	£
Staff Costs : Salaries	322,606	252,207
NI	13,169	10,950
Pension	6,829	5,522
Total Staff Costs	<u>342,604</u>	<u>268,679</u>
Premises Costs	101,909	89,385
Miscellaneous Costs	22,297	45,134
Charity Running Costs	<u>466,810</u>	<u>403,198</u>

SWINGS & SMILES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

7. FIXED ASSETS

	Property Improve ments £	Play Centre Equipment £	Outreach equipment £	Office equipment £	Motor vehicles £	Total £
Cost or valuation						
At 1 April 2023	78,313	153,913	5,422	9,758	9,125	256,531
Additions	194	6,731	-	2,240	14,990	24,155
At 31 March 2024	78,507	160,644	5,422	11,998	24,115	280,686
Depreciation						
At 1 April 2023	(11,700)	(104,112)	(4,010)	(8,392)	(7,907)	(136,121)
Charge for the year	(7,851)	(11,306)	(282)	(747)	(4,052)	(24,238)
At 31 March 2024	(19,551)	(115,418)	(4,292)	(9,139)	(11,959)	(160,359)
Net Book Value						
At 31 March 2024	58,956	45,226	1,130	2,859	12,156	120,327
At 31 March 2023	66,613	49,801	1,412	1,366	1,218	120,410

8. DEBTORS

	2024	2023
	£	£
Debtors	31,272	9,130

SWINGS & SMILES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

9. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,480	1,524
Income in advance	-	39,000
Other taxes and social security	5,941	2,669
	<u>8,421</u>	<u>43,190</u>

10. RESTRICTED INCOME FUNDS

	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Building Fund	475,000	-	-	475,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
General Fund	252,789	482,732	(531,453)	204,068
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

The total reserves as at 31st March 2024 are £679,068.

SWINGS & SMILES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

13. ANALYSIS OF GRANT INCOME	2024	2023
	£	£
National Lottery - Community Fund	86,250	94,795
Raised on The Good Exchange 23/24 from trusts including:	23,195	27,110
· Greenham Trust		
· Miss Lawrence Trust		
· Hungerford Town Council		
The Gerald Palmer Eling Trust	22,000	10,000
Baily Thomas Charitable Trust	20,000	-
Postcode Society	-	22,378
Garfield Weston Foundation	-	25,000
Berkshire Community Foundation	15,000	10,000
PADWA Charitable Foundation	10,000	15,000
Edward Gostling Foundation	-	10,000
The Kristina Martin Grant	10,000	-
The Childwick Trust	10,000	-
St James Place Foundation	10,000	2,500
Barbara Ward Foundation – 3 year respite	6,000	6,000
The Clothworkers Foundation	5,600	-
Colefax Charitable Trust	-	5,000
PF Charitable Trust	5,000	5,000
Masonic Charitable Foundation	5,000	-
The Sackler Trust	5,000	-
Anton Jurgens Charitable Trust	5,000	-
Englefield Charity	-	5,000
Shanly Foundation	4,000	3,000
Jules Thorn Foundation	3,000	3,000
The Hedley Foundation	2,200	-
The Syder Foundation	2,000	5,000
Boshier Hinton Foundation	2,000	-
Bernard Sunley Foundation	2,000	2,900
Berkshire Masonic Charity	-	1,200
Woodroffe Benton Foundation	1,750	-
Parry Family Charitable Trust	1,130	-
Cobrizo Lounges UK Ltd	1,000	-
The AMMCO Charitable Trust	1,000	-
Illiffe Family Trust	1,000	1,000
The David Shepherd Cricket Trust	1,000	-
Walter Guinness Charitable Trust	1,000	-
Percy Bilton Charity	750	3,605
The Neighbourly Foundation	700	-
ESC Lottery Fund	-	935
Stevenson Family Charitable Trust	-	500

SWINGS & SMILES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

13. ANALYSIS OF GRANT INCOME (continued)	2024	2023
	£	£
Marsh Christian Trust	500	-
Wates Family Enterprise Trust	500	-
Groundwork UK	375	-
Total	263,950	258,923