

SMILE FOR LIFE CHILDRENS CHARITY

England & Wales · Charity number 1129935

Details

Status	Registered
Legal form	Charitable company
Company number	06913129
Registered	2009-06-02
Register	View on the Charity Commission register

Contact

Address	Cafe Beam Old Fire Station 234-236 High Street Gosforth Newcastle Upon Tyne NE3 1HH
Phone	01912844166
Email	info@smileforlife.org.uk
Website	www.smileforlife.org.uk

Activities

Objects: THE OBJECTS OF THE COMPANY SHALL BE TO RELIEVE THE POVERTY, SICKNESS AND DISTRESS WHETHER PHYSICAL, MENTAL OR OTHERWISE OF CHILDREN PRIMARILY BUT NOT EXCLUSIVELY IN THE REGIONS OF THE NORTH EAST OF ENGLAND, SCOTTISH BORDERS AND OTHER AREAS WITHIN THE UNITED KINGDOM AS DECIDED BY THE TRUSTEES FROM TIME TO TIME, WHO ARE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS.

Activities: We support disabled and disadvantaged youngsters to live a happy and easier life. We provide specialist equipment, wonderful experiences and short breaks for families often in desperate need. Our Cafe Beam is a community coffee shop run entirely by young people with special needs providing hands on work experience, new skills and confidence to enter the world of paid employment.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** THE REGIONS OF THE NORTH EAST OF ENGLAND, SCOTTISH BORDERS AND OTHER AREAS WITHIN THE UNITED KINGDOM
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£657,142	£631,122	£85,602	17
2024-03-31	£579,103	£651,188	£59,582	15
2023-03-31	£375,182	£377,285	-	-
2022-03-31	£282,202	£274,978	-	-
2021-03-31	£280,446	£164,858	-	-

Trustees

Name	Role	Appointed
MARGERY GLEDSON	Chair	
Dr Dillon Robson		2025-06-12
Dr JAN WELBURY		
NIGEL COATES		

Accounts



**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2025**

FOR

SMILE FOR LIFE CHILDREN'S CHARITY

SMILE FOR LIFE CHILDREN'S CHARITY

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SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objectives are to relieve the poverty sickness and distress whether physical, mental or otherwise of children primarily but not exclusively in the regions of the Northeast of England and other areas within the UK as decided by the Trustees from time to time, who are in conditions of need, hardship and distress. The charity is committed to assisting disabled and disadvantaged youngsters by awarding items, services and experiences such as specialist equipment, garden makeovers, therapeutic breaks and residential trips; we strive to ensure that what we provide will enhance a youngster's life and give them the opportunity to smile.

Public benefit

The Trustees have paid due regard to the guidance of the Charity Commission on public benefit in deciding what activities the charity should undertake.

Grantmaking

Applications are reviewed upon receipt to check eligibility; a supporting letter from a professional is also required, explaining how the request will make a difference to the youngster's life. Wherever possible, a visit to the applicant will be made by a senior member of the team prior to the final assessment. This visit is to aid a valid assessment of the application; to ensure a genuine need is present and that the request is most suitable to fulfil the child's need. Once this criteria is satisfied an acknowledgement letter/email is sent. Those that meet the criteria are taken forward and a written assessment by the CEO is sent by email to the trustees two weeks before their planned meeting. Trustees are given the opportunity to ask any questions or request further information before the forthcoming meeting at which a decision will be made on each application. A decision must be agreed by a majority and a letter of determination is sent to the applicant within 2 weeks of the meeting.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Our charity has evolved and grown greatly during the 17 years since it was established. Our trustees and CEO have recognised changes in society, listened to professionals, parents and carers and researched provision and facilities for young people, thus determining where the gaps are which prevent many disabled youngsters from reaching their full potential. As a result of this research, it is clear that when youngsters with disabilities and learning difficulties prepare to leave education, there is still a significant lack of opportunities and support to help them as they move into adulthood, meaningful voluntary roles and indeed, paid employment. This is due to many factors; lack of awareness and understanding amongst employers meaning new appointments quite often fail in the early days, lack of support for young people during their transition from education, very few opportunities to gain work experience and confidence for youngsters with additional needs and the lack of suitable roles available in the local jobs market. As a direct result of this need, Café Beam was established in 2014 on our small premises in Gosforth; a real workplace where we could offer placements to youngsters with disabilities and learning difficulties who needed support with their transition from education into the world of work. Café Beam provides the correct environment for young people - providing trained volunteer mentors and staff to oversee, support and teach skills, knowledge and confidence required for many different work tasks. Café Beam has grown considerably as it enters its 11th year, and we now work with more than 30 educational partners and many parents, carers and agencies, who are passionate about their youngsters reaching their full potential. This has resulted in hundreds of youngsters enjoying a meaningful work placement in Café Beam, (Gosforth and Ouseburn Farm) and on our allotment in South Gosforth, which we obtained in 2020.

The outcomes have been wide and varied: all of the youngsters have learned new skills which are transferable to many workplaces, they have gained real life work experience through maintaining high standards of customer service, handling money, taking orders using modern technology, and communicating effectively with colleagues and customers. Every young person on work placement is supported by trained staff and volunteers. Volunteers are fundamental to the success of Café Beam and indeed the development of the youngster they support - the relationship is one of trust, understanding and support as they guide youngsters in all elements of their café role. In addition to this, our volunteers bring a wealth of experience and knowledge from a range of careers and roles in the community. The increase in confidence of so many youngsters is almost tangible as they become motivated to travel independently, look after their uniform and take responsibility to arrive for work on time to carry out their role in a professional manner, often leading to paid employment or meaningful voluntary work following completion of their placement. Social isolation has been reduced for these youngsters as they enjoy consistent interaction with others which in turn has huge benefits on mental health.

There remains significant work to be done to ensure the long-term success of young people in the working world. To address this need, we have created our Young People Coordinator role to provide enhanced, one-to-one, bespoke support throughout the entire employment/recruitment process - from research and application, to interview and workplace integration.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Paul Duncan joins us with a wealth of experience. As a retired police officer and volunteer within our organisation, he has worked in the community for many decades and has excellent links with a network of organisations and businesses across the region. In addition, he has highly effective interpersonal skills to provide clear and appropriate communication to our youngsters, their families and prospective employers. His support begins at the research and application stage, where he will work individually with each young person to gain a thorough understanding of their aspirations and to ensure that job research and applications are appropriate to their skills and understanding. He then ensures that each candidate has a clear grasp of the role and its requirements before registering their interest. If a young person is invited to interview, the coordinator provides tailored interview coaching and communicates directly with the potential employer to arrange any necessary adjustments or accommodations to support the needs of the young person and give them every possible opportunity to succeed.

If successful, the coordinator continues to provide bespoke support, including education and training for both the young person and the employer. This accompaniment is delivered for an agreed period (up to six weeks), with the employer's consent, to ensure a smooth transition and successful start in the workplace or voluntary organisation

We believe that this approach will result in so many more successful, long-term appointments across the disabled community and help to build inclusivity and accessibility in the workplace across the Northeast region

We are extremely grateful to the Badur Foundation for their unwavering support in funding this role, and for their absolute understanding of the need for and importance of the issues currently faced by youngsters with additional needs in our community.



Café Beam

We are extremely grateful to many funders for their continued support across the wider charity; Ballinger Trust, LGA Foundation, Reece Foundation, Greggs Foundation and The Newcastle Youth Fund. Thanks to their generosity, Café Beam can keep changing lives - helping young people with learning difficulties build confidence, learn new skills, and take their next steps toward independence. You are an essential part of their success stories.

This year we have also established and grown our other core activities.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Our Tuesday Youth Club has seen an increase in regular participants, providing a safe and welcoming environment for many youngsters with social anxiety and learning difficulties and has successfully helped them to integrate with our group and form friendships, often for the first time in their lives. Parents have reported a huge improvement in mental health and motivation through attending the club and the day trips associated with it. Our successful partnership with the Newcastle United Foundation means we can also build upon inclusivity and teamworking in our active session, and help youngsters see and feel improvements in physical and emotional health.

"The word 'inclusivity' is used a lot these days. It is surprising to me how often it is used to describe events or institutions that are really not inclusive at all. From my observation and involvement with Tuesday Club, it really shows what inclusivity should be, and how effective it is at helping young people with disabilities like Joseph's to thrive.

Joseph is autistic, and is not yet able to use language to interact with people in the world. He also is unable to understand almost any social conventions or contexts. Nevertheless, Joseph is a very sociable little boy. He loves being around people, loves knowing everyone's name, and loves to be part of something. The social environment of Tuesday Club is perfect for him: plenty of people to look at and get to know, and no expectation at all that he will interact in any particular way that is not available to him.

But in fact Tuesday Club has already been much more for Joseph than a setting where he can be involved in his own way. Because it offers a stable set of activities, and because you can engage with those activities at your own pace and on your own level of understanding, Joseph has already developed the beginnings of an understanding of what the point of a Snakes-and-Ladders game is! He would never be able to grasp this by it being explained to him. Abstract concepts are not something he can understand. But just by enjoying moving forward 1 step or 5 steps every week, and waiting his turn, and going up ladders and down snakes, he is really beginning to look like he is actually playing a game with others!! This achievement, which is so taken for granted in young people who do not have challenges like Joseph, is really really difficult to teach and it is so satisfying to me to watch Joseph begin to acquire these basic social understandings.

Joseph attended primary school for 6 years, increasingly part-time. He is no longer attending school, because he did not benefit from it. That's 6 years of PE lessons - and I can truly say that Joseph has learnt more about the fun and purpose of playing games with other people during these last couple of months at Tuesday Club than he ever learned during those 6 years.

I am so glad to have the chance to explain all of this, Paula. It helps to give me an outlet for the admiration and gratitude that I feel towards you, and all the volunteers and facilitators at Smile For Life. I hope that Joseph and I can continue our involvement with the enterprise for many years to come.".....mum to Joseph

Our annual residential activity weekend was held at Broomley Grange Outdoor Activity Centre in Stocksfield Northumberland. 32 youngsters enjoyed a fully supported weekend of challenges such as climbing, bushcraft, archery and teambuilding - establishing new friendships and enjoying fun, social time together- reducing social isolation for so many youngsters with disabilities. Also providing much needed respite for parents and carers.

Our Trustees were delighted to continue our Grants programme this year, providing support for individual children in our region who could greatly benefit from specialist equipment, short breaks, wonderful experiences or help to make their homes and garden accessible.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

We are committed to investing in our staff and volunteers as they build upon their experience working with a wider range of youngsters with more complex issues and needs, ensuring our work placements are inclusive and accessible to all. We will provide guidance and advice to young people and their families through our work with external agencies e.g. DWP, Streetwise - as we host workshops about subjects such as Healthy Relationships and Access to Work funding, and we will expand our Challenge Programme as we embark upon shorter UK Challenges in the Lake District, ensuring they are available and achievable by all youngsters we work with.

This year also saw the introduction of a second international Challenge Trip for those youngsters who are ready to take their first step abroad with our team - leaving parents for the first time, enjoying new cultures and challenges, both physical and emotional. Our Calpe 2024 expedition was a huge success, 18 young people enjoyed rock climbing, abseiling, trekking and kayaking in Guadalest, along with wonderful social times and celebrations of every achievement!

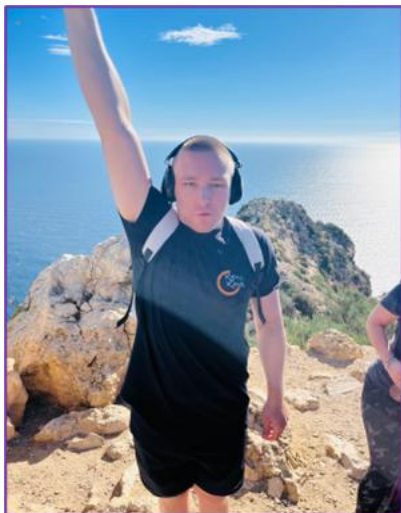
All of our Challenge activities are created to help build confidence, self-esteem and independence in youngsters who may not have had these opportunities before or even travelled away from home before, without parents and carers. Time away together promotes the growth of wonderful friendships and provides a sense of belonging to so many youngsters, it also demonstrates what can be achieved both emotionally and physically with the correct support of the fabulous team at Nordur, our expedition partners for more than 10 years, and in the correct environment, which is planned meticulously.

Thank you to everyone who has helped us achieve such amazing things this year and we look forward to sharing our stories and successes which you will help our youngsters to reach in the coming year.



SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025



None of our work would be possible without the generosity and kindness of so many people. Our volunteers are key to the outcomes for our young people. We currently work with 80 trained and dedicated volunteers every week who give an amazing combined 200 hours of their time - at our cafés, our clubs, our allotment and supporting our events.

Our amazing fundraisers, who take on huge challenges to raise thousands of pounds to ensure Smile For Life can operate, and to our customers who return week after week to our cafés to support the learning and development of youngsters working there - building a wonderful community and breaking down so many barriers.

To our corporate supporters who provide sponsorship, time, experience and funds, making a huge impact on so many lives. A particular thanks to Malone and Sons for their unwavering support.

Focus for 2025/26

Empower and Employ

With the additional role of our Young People Development Officer, our focus will expand to incorporate one to one career planning and ongoing support for those graduating from Café Beam and moving into the workplace and adulthood. We will seek out partners to assist us to deliver these objectives and build an effective and invested network of businesses and organisations who will be knowledgeable and confident when recruiting and appointing employees with different needs.

We will continue to strengthen the skills of our staff and volunteer team to provide a person-centred approach in everything we do. We will continue to build financial support and relationships with trusts and foundation to ensure the sustainability of our work, and we will continue to expand our reach to make our opportunities available and accessible to the most vulnerable youngsters in our communities.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Financial position

As part of our financial strategy, focus has remained on engaging with funders and our income from Trusts and Foundations has continued to grow this year as strong relationships have been established. We aim to maintain funds to cover four months' running costs within the charity's bank accounts.

Following a larger than planned deficit in our previous financial year, we are encouraged by a much-improved performance this year. Café Beam @ Ouseburn Farm and Gosforth have both remained busy and enjoyed increased turnover as the public continue to support our work, training and developing youngsters with learning difficulties and disabilities, both in front of house duties and in our kitchens.

The support of Newcastle Youth Fund and Reece Foundation ensured Café Beam@Ouseburn Farm was given strength to grow and become sustainable whilst Ballinger Trust continued to provide essential financial support to Café Beam Gosforth.

Gift aid **£10,200** due, claims still to be submitted at year end. This income is retrievable.

The board is confident that the charity is now in a strong financial position to continue to meet, and consider furthering, our primary aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee as from 2nd June 2009 and is therefore governed by a Memorandum and Articles of Association.

Recruitment and appointment of new trustees

New Trustees can be proposed by any existing Trustees or by a senior member of staff. Each proposed Trustee is then considered by the existing board of Trustees and appointment is only made after the existing Trustees have voted on the appointment.

Organisational structure

The Governance of Smile For Life is through a bi-monthly trustee meeting, where key decisions on the future of the charity are taken by the Trustees and CEO. On a day to day basis, the running of the charity is managed by the Chief Executive. The Chief Executive also acts as line manager to other permanent and temporary staff employed.

Risk management

Our Trustees completed a thorough policy review this year, ensuring our policies and procedures are robust and appropriate in our changing environment. Our CEO will continue to ensure all policies are kept up to date and regularly reviewed and agreed throughout the coming year by our Board of Trustees.

The Trustees and Chief Executive have undertaken a review of the major risks to which the charity is exposed. Systems designed and implemented to mitigate those risks have been considered and put into place where necessary. This review will be undertaken annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06913129 (England and Wales)

Registered Charity number

1129935

SMILE FOR LIFE CHILDREN'S CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Registered office

The Old Fire Station
234-236 High Street
Gosforth
Newcastle upon Tyne
NE3 1HH

Trustees

Margery Gledson	Chair
Nigel Coates	
Jan Welbury	
Alison Proudfoot	

Chief executive

Paula Gascoigne

Independent Examiner

BK Plus Limited
Chartered Certified Accountants
13 Windsor Terrace
Jesmond
Newcastle upon Tyne
NE2 4HE

Bankers

Barclays Bank plc
Front Street
Prudhoe
Northumberland
NE42 5PU

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:



.....
Mrs M Gledson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE FOR LIFE CHILDREN'S CHARITY

Independent examiner's report to the trustees of Smile For Life Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

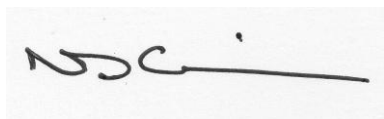
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nicholas Liley FCA
The Institute of Chartered Accountants in England and Wales

BK Plus Limited
Newcastle upon Tyne

Date: 19 December 2025

SMILE FOR LIFE CHILDREN'S CHARITY

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	168,145	-	168,145	116,897
Charitable activities					
Grant income	5	75,291	15,800	91,091	124,737
Charitable activities		89,191	2,725	91,916	75,229
Other trading activities	3	298,907	-	298,907	260,696
Investment income	4	648	-	648	901
Other income		6,435	-	6,435	643
Total		<u>638,617</u>	<u>18,525</u>	<u>657,142</u>	<u>579,103</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	24,580	-	24,580	30,207
Other trading activities	7	376,655	-	376,655	376,386
		401,235	-	401,235	406,593
Charitable activities					
Staff costs	8	71,357	15,800	87,157	81,755
Premises expenses		54,326	-	54,326	61,197
Grants payable		2,137	-	2,137	3,253
Activity expenditure		81,553	4,036	85,589	97,689
Training		678	-	678	701
Total		<u>611,286</u>	<u>19,836</u>	<u>631,122</u>	<u>651,188</u>
NET INCOME/(EXPENDITURE)		27,331	(1,311)	26,020	(72,085)
Transfers between funds	20	<u>(1,311)</u>	<u>1,311</u>	<u>-</u>	<u>-</u>
Net movement in funds		26,020	-	26,020	(72,085)
RECONCILIATION OF FUNDS					
Total funds brought forward		59,582	-	59,582	131,667
TOTAL FUNDS CARRIED FORWARD		<u>85,602</u>	<u>-</u>	<u>85,602</u>	<u>59,582</u>

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET 31 MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	16	1,280	2,559
CURRENT ASSETS			
Debtors	17	33,064	17,123
Cash at bank and in hand		<u>86,926</u>	<u>45,375</u>
		119,990	62,498
CREDITORS			
Amounts falling due within one year	18	(35,668)	(5,475)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>84,322</u>	<u>57,023</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>85,602</u>	<u>59,582</u>
NET ASSETS		<u>85,602</u>	<u>59,582</u>
FUNDS	20		
Unrestricted funds		<u>85,602</u>	<u>59,582</u>
TOTAL FUNDS		<u>85,602</u>	<u>59,582</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET - continued
31 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:



.....
Mrs M Gledson - Trustee

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	22	<u>40,903</u>	<u>(88,540)</u>
Net cash provided by/(used in) operating activities		<u>40,903</u>	<u>(88,540)</u>
Cash flows from investing activities			
Interest received		<u>648</u>	<u>901</u>
Net cash provided by investing activities		<u>648</u>	<u>901</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		41,551	(87,639)
Cash and cash equivalents at the beginning of the reporting period		<u>45,375</u>	<u>133,014</u>
Cash and cash equivalents at the end of the reporting period		<u><u>86,926</u></u>	<u><u>45,375</u></u>

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Going Concern

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

All financial assets and financial liabilities of the charity qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	71,959	43,228
Gift aid	162	10,153
Placements - café	<u>96,024</u>	<u>63,516</u>
	<u>168,145</u>	<u>116,897</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	29,090	40,736
Cafe Beam income	<u>269,817</u>	<u>219,960</u>
	<u>298,907</u>	<u>260,696</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>648</u>	<u>901</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Grants	Grant income	91,091	124,737
Charitable activities	Charitable activities	<u>91,916</u>	<u>75,229</u>
		<u>183,007</u>	<u>199,966</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
St James Place Foundation	-	2,500
The Hedley Foundation	-	2,372
Ballinger Charitable Trust	-	40,000
Community Foundation	8,119	11,600
Greggs Foundation	15,800	15,000
Northumberland Children's Trust	5,000	-
Sir James Knott Trust	10,000	12,500
Newcastle City Council	38,597	20,640
The Badur Foundation	-	10,000
The Barbour Foundation	-	2,000
Hospital of God Greatham	-	1,000
The Alpkit Foundation	-	150
Groundworks UK - Tesco	375	1,125
Lloyds Bank Foundation	-	250
Leslie & Lilian Manning Charitable Trust	-	1,250
Bauer Radio - Cash for Kids	-	350
J H Rausing Trust	-	4,000
John Lewis Partnership	700	-
Reece Foundation	<u>12,500</u>	<u>-</u>
	<u>91,091</u>	<u>124,737</u>

6. RAISING DONATIONS AND LEGACIES

	2025	2024
	£	£
Fundraising	<u>24,580</u>	<u>30,207</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

7. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Purchases	114,989	122,711
Staff costs	219,767	205,377
Licensing	504	726
Café support workers	3,034	2,162
Training	-	179
Repairs and equipment	17,685	29,099
Printing and stationery	883	770
Cleaning and sundries	2,175	3,812
Volunteers expenses	10	208
Travel expenses	300	500
Professional fees	4,022	4,075
Light and heat	12,919	6,392
Telephone	165	130
Bank charges	202	245
	<u>376,655</u>	<u>376,386</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 9) £	Support costs (see note 10) £	Totals £
Staff costs	57,848	-	29,309	87,157
Premises expenses	-	-	54,326	54,326
Grants payable	-	2,137	-	2,137
Activity expenditure	85,589	-	-	85,589
Training	678	-	-	678
	<u>144,115</u>	<u>2,137</u>	<u>83,635</u>	<u>229,887</u>

9. GRANTS PAYABLE

	2025	2024
	£	£
Grants payable	<u>2,137</u>	<u>3,253</u>

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Sir Charles Parsons School	<u>570</u>	<u>151</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

9. GRANTS PAYABLE - continued

The total grants paid to individuals during the year was as follows:

	2025	2024
	£	£
To enhance the lives of disabled and disadvantaged individuals	<u>1,567</u>	<u>3,102</u>

10. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Staff costs	29,309	-	29,309
Premises expenses	<u>52,904</u>	<u>1,422</u>	<u>54,326</u>
	<u>82,213</u>	<u>1,422</u>	<u>83,635</u>

Support costs, included in the above, are as follows:

	Staff costs	Premises expenses	2025 Total activities	2024 Total activities
	£	£	£	£
Wages	26,532	-	26,532	22,851
Social security	2,057	-	2,057	1,312
Pensions	720	-	720	558
Rent, rates and water	-	15,329	15,329	18,788
Insurance	-	4,111	4,111	3,631
Light and heat	-	10,608	10,608	8,161
Telephone and broadband	-	2,880	2,880	1,586
Printing, post and stationery	-	2,268	2,268	3,163
Affiliations and membership fees	-	990	990	698
Repairs and maintenance	-	2,470	2,470	4,191
Computer and IT costs	-	3,361	3,361	7,076
Bank charges	-	700	700	668
Professional fees	-	8,908	8,908	8,485
Bad debts	-	-	-	2,091
Depreciation of tangible and heritage assets	-	1,279	1,279	1,279
Accountancy charges	-	<u>1,422</u>	<u>1,422</u>	<u>1,380</u>
	<u>29,309</u>	<u>54,326</u>	<u>83,635</u>	<u>85,918</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

11. OTHER

	2025	2024
	£	£
Support costs	<u>83,635</u>	<u>85,918</u>

12. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Accountancy charges	1,422	1,380
Depreciation - owned assets	<u>1,279</u>	<u>1,279</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

14. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	281,519	268,192
Social security costs	19,372	13,205
Other pension costs	<u>6,033</u>	<u>5,735</u>
	<u>306,924</u>	<u>287,132</u>

The charity's key management personnel comprise the Trustees and Chief Executive. The total employee benefits including social security of the key management personnel were £57,848 (2024 - £57,034).

The average monthly number of employees during the year was as follows:

	2025	2024
Management	1	1
Other	<u>20</u>	<u>19</u>
	<u>21</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	116,897	-	116,897
Charitable activities			
Grant income	105,390	19,347	124,737
Charitable activities	10,274	64,955	75,229
Other trading activities	260,696	-	260,696
Investment income	901	-	901
Other income	643	-	643
Total	<u>494,801</u>	<u>84,302</u>	<u>579,103</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	30,207	-	30,207
Other trading activities	371,702	4,684	376,386
	401,909	4,684	406,593
Charitable activities			
Staff costs	66,755	15,000	81,755
Premises expenses	61,197	-	61,197
Grants payable	3,253	-	3,253
Activity expenditure	9,287	88,402	97,689
Training	701	-	701
Total	<u>543,102</u>	<u>108,086</u>	<u>651,188</u>
NET INCOME/(EXPENDITURE)	(48,301)	(23,784)	(72,085)
Transfers between funds	<u>(20,225)</u>	<u>20,225</u>	<u>-</u>
Net movement in funds	(68,526)	(3,559)	(72,085)
RECONCILIATION OF FUNDS			
Total funds brought forward	128,108	3,559	131,667
TOTAL FUNDS CARRIED FORWARD	<u>59,582</u>	<u>-</u>	<u>59,582</u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>6,838</u>	<u>997</u>	<u>7,835</u>
DEPRECIATION			
At 1 April 2024	4,279	997	5,276
Charge for year	<u>1,279</u>	<u>-</u>	<u>1,279</u>
At 31 March 2025	<u>5,558</u>	<u>997</u>	<u>6,555</u>
NET BOOK VALUE			
At 31 March 2025	<u>1,280</u>	<u>-</u>	<u>1,280</u>
At 31 March 2024	<u>2,559</u>	<u>-</u>	<u>2,559</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	14,229	11,785
Other debtors	<u>18,835</u>	<u>5,338</u>
	<u>33,064</u>	<u>17,123</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	5,126	4,095
Accruals and deferred income	<u>30,542</u>	<u>1,380</u>
	<u>35,668</u>	<u>5,475</u>

Deferred Income

Included within Accruals and Deferred Income are the following amounts comprising income received in advance of delivery of the related services or expenditure incurred.

	£
Balance at 1 April 2024	-
Released to income from charitable activities	(-)
Amount deferred in year	<u>26,419</u>
Balance at 31 March 2025	<u>26,419</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	1,280	-	1,280	2,559
Current assets	119,990	-	119,990	62,498
Current liabilities	<u>(35,668)</u>	<u>-</u>	<u>(35,668)</u>	<u>(5,475)</u>
	<u>85,602</u>	<u>-</u>	<u>85,602</u>	<u>59,582</u>

20. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	59,582	14,535	(31,757)	42,360
Designated - Cafe Beam Project	-	(30,446)	30,446	-
Designated - Cafe Beam-Ouseburn Farm	<u>-</u>	<u>43,242</u>	<u>-</u>	<u>43,242</u>
	59,582	27,331	(1,311)	85,602
Restricted funds				
Young People's Activities	-	(1,311)	1,311	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>59,582</u>	<u>26,020</u>	<u>-</u>	<u>85,602</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,166	(234,631)	14,535
Designated - Cafe Beam Project	131,720	(162,166)	(30,446)
Designated - Cafe Beam-Ouseburn Farm	<u>257,731</u>	<u>(214,489)</u>	<u>43,242</u>
	638,617	(611,286)	27,331
Restricted funds			
Young People's Activities	2,725	(4,036)	(1,311)
Administration Wages	<u>15,800</u>	<u>(15,800)</u>	<u>-</u>
	<u>18,525</u>	<u>(19,836)</u>	<u>(1,311)</u>
TOTAL FUNDS	<u>657,142</u>	<u>(631,122)</u>	<u>26,020</u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	128,108	5,837	(74,363)	59,582
Designated - Cafe Beam Project	-	(13,980)	13,980	-
Designated - Cafe Beam-Ouseburn Farm	-	(40,158)	40,158	-
	128,108	(48,301)	(20,225)	59,582
Restricted funds				
Young People's Activities	-	(17,799)	17,799	-
Challenge Days	-	(675)	675	-
Cafe Apprentice	3,559	(3,559)	-	-
November Weekend Residential	-	(1,751)	1,751	-
	3,559	(23,784)	20,225	-
TOTAL FUNDS	<u>131,667</u>	<u>(72,085)</u>	<u>-</u>	<u>59,582</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,237	(171,400)	5,837
Designated - Cafe Beam Project	138,255	(152,235)	(13,980)
Designated - Cafe Beam-Ouseburn Farm	179,309	(219,467)	(40,158)
	494,801	(543,102)	(48,301)
Restricted funds			
Young People's Activities	62,275	(80,074)	(17,799)
Challenge Days	-	(675)	(675)
Cafe Apprentice	1,125	(4,684)	(3,559)
Administration Wages	15,000	(15,000)	-
November Weekend Residential	5,902	(7,653)	(1,751)
	84,302	(108,086)	(23,784)
TOTAL FUNDS	<u>579,103</u>	<u>(651,188)</u>	<u>(72,085)</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	128,108	20,372	(106,120)	42,360
Designated - Cafe Beam Project	-	(44,426)	44,426	-
Designated - Cafe Beam-Ouseburn Farm	-	3,084	40,158	43,242
	128,108	(20,970)	(21,536)	85,602
Restricted funds				
Young People's Activities	-	(19,110)	19,110	-
Challenge Days	-	(675)	675	-
	-	(19,785)	19,785	-
TOTAL FUNDS	<u>131,667</u>	<u>(46,065)</u>	<u>-</u>	<u>85,602</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	426,403	(406,031)	20,372
Designated - Cafe Beam Project	269,975	(314,401)	(44,426)
Designated - Cafe Beam-Ouseburn Farm	437,040	(433,956)	3,084
	1,133,418	(1,154,388)	(20,970)
Restricted funds			
Young People's Activities	65,000	(84,110)	(19,110)
Challenge Days	-	(675)	(675)
Administration Wages	30,800	(30,800)	-
	95,800	(115,585)	(19,785)
TOTAL FUNDS	<u>1,236,245</u>	<u>(1,282,310)</u>	<u>(46,065)</u>

Restricted funds

Young people's activities

This year's Young Peoples Activities were funded by the participants contributions.

Challenge Days

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

20. MOVEMENT IN FUNDS - continued

Were funded by fundraising events.

Café Beam Apprenticeship

Groundworks UK-Tesco funded a chef apprenticeship for the Café Beam.

Administration wages

The Greggs Foundation will provide 3 years funding for administration salaries from their North East Core Funding Grants Programme.

November weekend residential

The Hedley Foundation provided funding for a 2 nights residential at Bromley Grange Activity Centre for 20 young people with learning difficulties.

Transfers between funds

Transfers between funds comprise management costs and remaining funds on the completion of a project. Unrestricted funds are transferred to cover any funding deficits.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

22. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	26,020	(72,085)
Adjustments for:		
Depreciation charges	1,279	1,279
Interest received	(648)	(901)
(Increase)/decrease in debtors	(15,941)	3,205
Increase/(decrease) in creditors	<u>30,193</u>	<u>(20,038)</u>
Net cash provided by/(used in) operations	<u><u>40,903</u></u>	<u><u>(88,540)</u></u>

23. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	<u>45,375</u>	<u>41,551</u>	<u>86,926</u>
	<u>45,375</u>	<u>41,551</u>	<u>86,926</u>
Total	<u><u>45,375</u></u>	<u><u>41,551</u></u>	<u><u>86,926</u></u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

24. SHARE CAPITAL

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

SMILE FOR LIFE CHILDREN'S CHARITY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	71,959	43,228
Gift aid	162	10,153
Placements - café	<u>96,024</u>	<u>63,516</u>
	168,145	116,897
Other trading activities		
Fundraising events	29,090	40,736
Cafe Beam income	<u>269,817</u>	<u>219,960</u>
	298,907	260,696
Investment income		
Deposit account interest	648	901
Charitable activities		
Charitable activities	91,916	75,229
Grants	<u>91,091</u>	<u>124,737</u>
	183,007	199,966
Other income		
Miscellaneous income	<u>6,435</u>	<u>643</u>
Total incoming resources	657,142	579,103
EXPENDITURE		
Raising donations and legacies		
Fundraising	24,580	30,207
Other trading activities		
Purchases	114,989	122,711
Wages	204,385	194,047
Social security	11,587	7,692
Pensions	3,795	3,638
Licensing	504	726
Café support workers	3,034	2,162
Training	-	179
Repairs and equipment	17,685	29,099
Carried forward	<u>355,979</u>	<u>360,254</u>

This page does not form part of the statutory financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Other trading activities		
Brought forward	355,979	360,254
Printing and stationery	883	770
Cleaning and sundries	2,175	3,812
Volunteers expenses	10	208
Travel expenses	300	500
Professional fees	4,022	4,075
Light and heat	12,919	6,392
Telephone	165	130
Bank charges	202	245
	<u>376,655</u>	<u>376,386</u>
Charitable activities		
Wages	50,602	51,294
Social security	5,728	4,201
Pensions	1,518	1,539
PR and marketing	2,420	2,915
Travel and subsistence	1,543	978
Challenge days	-	675
Activities for young people	81,607	92,299
Training and development	678	701
Volunteer expenses	19	822
Grants to institutions	570	151
Grants to individuals	1,567	3,102
	<u>146,252</u>	<u>158,677</u>
Support costs		
Management		
Wages	26,532	22,851
Social security	2,057	1,312
Pensions	720	558
Rent, rates and water	15,329	18,788
Insurance	4,111	3,631
Light and heat	10,608	8,161
Telephone and broadband	2,880	1,586
Printing, post and stationery	2,268	3,163
Affiliations and membership fees	990	698
Repairs and maintenance	2,470	4,191
Computer and IT costs	3,361	7,076
Bank charges	700	668
Professional fees	8,908	8,485
Bad debts	-	2,091
Fixtures and fittings	1,279	1,279
	<u>82,213</u>	<u>84,538</u>

This page does not form part of the statutory financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Management Governance costs		
Accountancy charges	<u>1,422</u>	<u>1,380</u>
Total resources expended	<u>631,122</u>	<u>651,188</u>
Net income/(expenditure)	<u><u>26,020</u></u>	<u><u>(72,085)</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
SMILE FOR LIFE CHILDREN'S CHARITY**

SMILE FOR LIFE CHILDREN'S CHARITY

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SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objectives are to relieve the poverty sickness and distress whether physical, mental or otherwise of children primarily but not exclusively in the regions of the Northeast of England and other areas within the UK as decided by the Trustees from time to time, who are in conditions of need, hardship and distress. The charity is committed to assisting disabled and disadvantaged youngsters by awarding items, services and experiences such as specialist equipment, garden makeovers, therapeutic breaks and residential trips; we strive to ensure that what we provide will enhance a youngster's life and give them the opportunity to smile.

Public benefit

The Trustees have paid due regard to the guidance of the Charity Commission on public benefit in deciding what activities the charity should undertake.

Grantmaking

Applications are reviewed upon receipt to check eligibility; a supporting letter from a professional is also required, explaining how the request will make a difference to the child's life. Wherever possible, a visit to the applicant will be made by a senior member of the team prior to the final assessment. This visit is to aid a valid assessment of the application; to ensure a genuine need is present and that the request is most suitable to fulfil the child's need. Once this criteria is satisfied an acknowledgement letter/email is sent. Those that meet the criteria are taken forward and a written assessment by the CEO is sent by email to the trustees two weeks before their planned meeting. Trustees are given the opportunity to ask any questions or request further information before the forthcoming meeting at which a decision will be made on each application. A decision must be agreed by a majority and a letter of determination is sent to the applicant within 2 weeks of the meeting.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our charity has evolved and grown greatly during the 15 years since it was established. Our trustees and CEO have recognised changes in society, listened to professionals, parents and carers and researched provision and facilities for young people, thus determining where the gaps are which prevent many disabled youngsters from reaching their full potential. As a result of this research, it is clear that when disabled youngsters prepare to leave education, there is still a significant lack of opportunities and support to help these youngsters as they move into adulthood, meaningful voluntary roles and indeed, paid employment. This is due to many factors; lack of awareness and understanding amongst employers meaning new appointments quite often fail in the early days, lack of support for young people during their transition from education, very few opportunities to gain work experience and confidence for youngsters with additional needs and the lack of suitable roles available in the local jobs market. As a direct result of this need, Café Beam was established in 2014 on our small premises in Gosforth; a real workplace where we could offer placements to youngsters with disabilities and learning difficulties who needed support with their transition from education into the world of work. Café Beam provides the correct environment for young people - providing trained volunteer mentors and staff to oversee, support and teach skills, knowledge and confidence required for many different work tasks. Café Beam has grown considerably as it enters its 10th year, and we now work with more than 30 educational partners and many parents, carers and agencies, who are passionate about their youngsters reaching their full potential. This has resulted in hundreds of youngsters enjoying a meaningful work placement in Café Beam, (Gosforth and Ouseburn Farm) and on our allotment in South Gosforth, which we obtained in 2020.

The outcomes have been wide and varied: all of the youngsters have learned new skills which are transferable to many workplaces, they have gained real life work experience through maintaining high standards of customer service, handling money, taking orders using modern technology, and communicating effectively with colleagues and customers. Every young person on work placement is supported by trained staff and volunteers. Volunteers are fundamental to the success of Café Beam and indeed the development of the youngster they support - the relationship is one of trust, understanding and support as they guide youngsters in all elements of their café role. In addition to this, our volunteers bring a wealth of experience and knowledge from a range of careers and roles in the community. The increase in confidence of so many youngsters is almost tangible as they become motivated to travel independently, look after their uniform and take responsibility to arrive for work on time to carry out their role in a professional manner, often leading to paid employment or meaningful voluntary work following completion of their placement. Social isolation has been reduced for these youngsters as they enjoy consistent interaction with others which in turn has huge benefits on mental health.

Our campaign, Empower and Employ enjoyed a second seminar in September 2023 - more than 40 guests attended and listened to Phillippa Chaplin, Educator in Neurodivergence, about behaviours and strategies to use in the workplace to support colleagues and potentially new members of staff. The audience heard from some of young people and clearly saw and heard about the skills, qualifications and aspiration to work, which they are so passionate about.

Following 12 months of research and planning reported in last years annual update - we were delighted to open our second Café Beam on the premises of the wonderful charity, Ouseburn Farm, in March 2023. This Café Beam has recently celebrated its 1st Birthday and has made a huge impact on so many young people enjoying work placement opportunities. We are delighted to report that Café Beam @ Ouseburn Farm has created 42 weekly work placements for youngsters with additional needs and 3 paid roles for young people who have completed their work placement at Café Beam Gosforth. We have recruited 30 new volunteers who have completed training in café operations, health and safety, safeguarding, coffee preparation and 'our customer journey', to enable them to provide first class and tailored support and guidance to all of the youngsters they work with.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024



We would like to say a special thank you to the funders who supported us in establishing and developing Café Beam @ Ouseburn Farm - Ballinger Trust, Badur Foundation, LGA Foundation, and The Newcastle Youth Fund.

This year we have also established and grown our other core activities.

Our Tuesday Youth Club has seen an increase in regular participants, providing a safe and welcoming environment for many youngsters with social anxiety and learning difficulties and has successfully helped them to integrate with our group and form friendships, often for the first time in their lives. Parents have reported a huge improvement in mental health and motivation through attending the club and the day trips associated with it. Our successful partnership with the Newcastle United Foundation means we can also build upon inclusivity and teamworking in our active session, and help youngsters see and feel improvements in physical and emotional health.

Our annual residential activity weekend was held at Broomley Grange Outdoor Activity Centre in Stocksfield Northumberland. 25 youngsters enjoyed a fully supported weekend of challenges such as climbing, bushcraft, archery and teambuilding - establishing new friendships and enjoying fun, social time together- reducing social isolation for so many youngsters with disabilities.



SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Our Trustees were delighted to continue our Grants programme this year, providing support for individual children in our region who could greatly benefit from specialist equipment, short breaks, wonderful experiences or help to make their homes and garden accessible.

Our plans for the coming year are to build upon the progress of our young people and their work skills and confidence as they leave us and move into the next stage of their lives. We are seeking funding to engage a Work Development Officer who will work closely with individuals to research the jobs market, create CVs, write applications and learn interview techniques. This member of staff will also be available to accompany youngsters into the workplace to ensure employers are equipped with the correct knowledge and strategies to make the appointment a success.

We are committed to investing in our staff and volunteers as they build upon their experience working with a wider range of youngsters with more complex issues and needs, ensuring our work placements are inclusive and accessible to all. We will provide guidance and advice to young people and their families through our work with external agencies e.g. DWP, Streetwise - as we host workshops about subjects such as Healthy Relationships and Access to Work funding, and we will expand our Challenge Programme as we embark upon shorter UK Challenges in the Lake District and The Yorkshire Dales, ensuring they are available and achievable by all youngsters we work with. These Challenge activities are very successful for building confidence and independence in youngsters who may not have travelled away from home before without parents. It establishes wonderful friendships and provides a sense of belonging to so many, and it demonstrates what can be achieved both emotionally and physically with the correct support, boosting self-esteem and aspirations.

Thank you to everyone who has helped us achieve such amazing things this year and we look forward to sharing our stories and successes which you will help our youngsters to reach in the coming year.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Financial position

As part of our financial strategy, focus has remained on engaging with funders and our income from Trusts and Foundations has continued to grow this year as strong relationships have been established. We aim to maintain funds to cover four months' running costs within the charity's bank accounts.

Whilst we budgeted to make a small deficit in the year to 31 March 2024 the final deficit figure of £70k was much larger than we had anticipated. The following were the significant variances against budget.

Ouseburn Farm Placement **Deficit £21.8k**. Income was £32k against a budget of £53.8K. Deficit of £21.8k. This was our first year of trading at Ouseburn Farm Café, with it taking a few months longer than anticipated to establish the level of placement up take we had budgeted.

Note - Placement income is now back on track with £42k billed from April 2024 to December 2024-equating to £56k per annum.

Café Sales **deficit £6k** , due to budgeting error during period café closed due to overseas challenges.

This is now built into future budgets

Gift aid **£2k deficit**, due claims still to be submitted at year end. This income is retrievable.

We took a strategic decision early in the financial year (after budget set) to **invest £20k** of our reserves in taking up the opportunity of developing our overseas challenges programme. This resulted in some additional one -off UK challenges being necessary to prepare young people for a more difficult overseas challenge. Future challenges are and will be funded by participants or charitable trust funding/sponsorship.

We were unexpectedly required to update our Computer & IT systems at a **cost £5.5K** (new system not in budget).

Staff costs **deficit £12.8k** due to additional programme delivery and (not anticipated) use of agencies staff in our kitchens. This position has now been addressed by introducing an appropriate increase staff kitchen hours.

The board is confident that the charity is now in a strong financial position to continue to meet, and consider furthering, our primary aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee as from 2nd June 2009 and is therefore governed by a Memorandum and Articles of Association.

Recruitment and appointment of new trustees

New Trustees can be proposed by any existing Trustees or by a senior member of staff. Each proposed Trustee is then considered by the existing board of Trustees and appointment is only made after the existing Trustees have voted on the appointment.

Organisational structure

The Governance of Smile For Life is through a bi-monthly trustee meeting, where key decisions on the future of the charity are taken by the Trustees and CEO. On a day to day basis, the running of the charity is managed by the Chief Executive. The Chief Executive also acts as line manager to other permanent and temporary staff employed.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Our Trustees completed a thorough policy review this year, ensuring our policies and procedures are robust and appropriate in our changing environment. Our CEO will continue to ensure all policies are kept up to date and regularly reviewed and agreed throughout the coming year by our Board of Trustees.

The Trustees and Chief Executive have undertaken a review of the major risks to which the charity is exposed. Systems designed and implemented to mitigate those risks have been considered and put into place where necessary. This review will be undertaken annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06913129 (England and Wales)

Registered Charity number

1129935

Registered office

The Old Fire Station
234-236 High Street
Gosforth
Newcastle upon Tyne
NE3 1HH

Trustees

Margery Gledson	Chair
Nigel Coates	
Jan Welbury	
Alison Proudfoot	

Chief executive

Paula Gascoigne

Independent Examiner

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

Bankers

Barclays Bank plc
Front Street
Prudhoe
Northumberland
NE42 5PU

Approved by order of the board of trustees on 28 January 2025 and signed on its behalf by:

SMILE FOR LIFE CHILDREN'S CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**



.....
Mrs M Gledson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE FOR LIFE CHILDREN'S CHARITY

Independent examiner's report to the trustees of Smile For Life Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

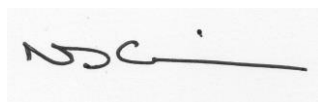
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nicholas Liley FCA
The Institute of Chartered Accountants in England and Wales

Read, Milburn & Co
North Shields

Date: 29 January 2025

SMILE FOR LIFE CHILDREN'S CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	116,897	-	116,897	94,379
Charitable activities	5				
Grant income		105,390	19,347	124,737	85,677
Charitable activities		10,274	64,955	75,229	40,641
Other trading activities	3	260,696	-	260,696	154,263
Investment income	4	901	-	901	222
Other income		<u>643</u>	<u>-</u>	<u>643</u>	<u>-</u>
Total		<u>494,801</u>	<u>84,302</u>	<u>579,103</u>	<u>375,182</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	30,207	-	30,207	36,040
Other trading activities	7	<u>371,702</u>	<u>4,684</u>	<u>376,386</u>	<u>155,067</u>
		401,909	4,684	406,593	191,107
Charitable activities	8				
Staff costs		66,755	15,000	81,755	76,475
Premises expenses		61,197	-	61,197	47,428
Grants payable		3,253	-	3,253	7,483
Accountancy charges		-	-	-	1,374
Activity expenditure		9,287	88,402	97,689	52,099
Training		<u>701</u>	<u>-</u>	<u>701</u>	<u>1,319</u>
Total		<u>543,102</u>	<u>108,086</u>	<u>651,188</u>	<u>377,285</u>
NET INCOME/(EXPENDITURE)		(48,301)	(23,784)	(72,085)	(2,103)
Transfers between funds	19	<u>(20,225)</u>	<u>20,225</u>	<u>-</u>	<u>-</u>
Net movement in funds		(68,526)	(3,559)	(72,085)	(2,103)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>128,108</u>	<u>3,559</u>	<u>131,667</u>	<u>133,770</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>59,582</u></u>	<u><u>-</u></u>	<u><u>59,582</u></u>	<u><u>131,667</u></u>

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET 31 MARCH 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	15	2,559	3,838
CURRENT ASSETS			
Debtors	16	17,123	20,328
Cash at bank and in hand		<u>45,375</u>	<u>133,014</u>
		62,498	153,342
CREDITORS			
Amounts falling due within one year	17	(5,475)	(25,513)
NET CURRENT ASSETS		<u>57,023</u>	<u>127,829</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		59,582	131,667
NET ASSETS		<u>59,582</u>	<u>131,667</u>
FUNDS	19		
Unrestricted funds		59,582	128,108
Restricted funds		<u>-</u>	<u>3,559</u>
TOTAL FUNDS		<u>59,582</u>	<u>131,667</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET - continued
31 MARCH 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2025 and were signed on its behalf by:



.....

Mrs M Gledson - Trustee

SMILE FOR LIFE CHILDREN'S CHARITY**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	21	<u>(88,540)</u>	<u>2,655</u>
Net cash (used in)/provided by operating activities		<u>(88,540)</u>	<u>2,655</u>
Cash flows from investing activities			
Interest received		<u>901</u>	<u>222</u>
Net cash provided by investing activities		<u>901</u>	<u>222</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(87,639)	2,877
Cash and cash equivalents at the beginning of the reporting period		<u>133,014</u>	<u>130,137</u>
Cash and cash equivalents at the end of the reporting period		<u><u>45,375</u></u>	<u><u>133,014</u></u>

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Going Concern

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

All financial assets and financial liabilities of the charity qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	43,228	60,216
Gift aid	10,153	583
Placements - café	<u>63,516</u>	<u>33,580</u>
	<u>116,897</u>	<u>94,379</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	40,736	54,659
Cafe Beam income	<u>219,960</u>	<u>99,604</u>
	<u>260,696</u>	<u>154,263</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>901</u>	<u>222</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Grants	Grant income	124,737	85,677
Charitable activities	Charitable activities	<u>75,229</u>	<u>40,641</u>
		<u>199,966</u>	<u>126,318</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
The Joicey Trust	-	3,300
St James Place Foundation	2,500	-
The Hedley Foundation	2,372	-
Ballinger Charitable Trust	40,000	-
Scholefield Trust	-	760
Community Foundation	11,600	9,994
Greggs Foundation	15,000	-
Northumberland Children's Trust	-	5,000
Sir James Knott Trust	12,500	-
Children in Need	-	8,010
Hadrian Trust	-	1,000
Newcastle City Council	20,640	13,103
The Edward Gostling Foundation	-	5,000
Garfield Weston Foundation	-	20,000
LGA Foundation	-	6,500
The Badur Foundation	10,000	4,810
Education and Skills Funding Agency	-	3,000
NE Youth Fund	-	400
Vonne	-	1,200
Connected Voice	-	3,100
Neighbourly Foundation-Sainsburys	-	500
The Barbour Foundation	2,000	-
Hospital of God Greatham	1,000	-
The Alpkitt Foundation	150	-
Groundworks UK - Tesco	1,125	-
Lloyds Bank Foundation	250	-
Leslie & Lilian Manning Charitable Trust	1,250	-
Bauer Radio - Cash for Kids	350	-
J H Rausing Trust	<u>4,000</u>	<u>-</u>
	<u>124,737</u>	<u>85,677</u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. RAISING DONATIONS AND LEGACIES

	2024	2023
	£	£
Fundraising	<u>30,207</u>	<u>36,040</u>

7. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Purchases	122,711	50,087
Staff costs	205,377	78,115
Licensing	726	491
Café support workers	2,162	-
Training	179	168
Repairs and equipment	29,099	10,706
Printing and stationery	770	745
Cleaning and sundries	3,812	2,260
Volunteers expenses	208	200
Travel expenses	500	-
Professional fees	4,075	524
Café set-up costs	-	11,771
Light and heat	6,392	-
Telephone	130	-
Bank charges	<u>245</u>	<u>-</u>
	<u>376,386</u>	<u>155,067</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 9) £	Support costs (see note 10) £	Totals £
Staff costs	57,034	-	24,721	81,755
Premises expenses	-	-	61,197	61,197
Grants payable	-	3,253	-	3,253
Activity expenditure	97,689	-	-	97,689
Training	<u>701</u>	<u>-</u>	<u>-</u>	<u>701</u>
	<u>155,424</u>	<u>3,253</u>	<u>85,918</u>	<u>244,595</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

9. GRANTS PAYABLE

	2024	2023
	£	£
Grants payable	<u>3,253</u>	<u>7,483</u>

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Sir Charles Parsons School	<u>151</u>	<u>-</u>

The total grants paid to individuals during the year was as follows:

	2024	2023
	£	£
To enhance the lives of disabled and disadvantaged individuals	<u>3,102</u>	<u>7,483</u>

10. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Staff costs	24,721	-	24,721
Premises expenses	<u>59,817</u>	<u>1,380</u>	<u>61,197</u>
	<u>84,538</u>	<u>1,380</u>	<u>85,918</u>

Support costs, included in the above, are as follows:

	Staff costs	Premises expenses	2024 Total activities	2023 Total activities
	£	£	£	£
Wages	22,851	-	22,851	27,165
Social security	1,312	-	1,312	98
Pensions	558	-	558	490
Rent, rates and water	-	18,788	18,788	16,203
Insurance	-	3,631	3,631	2,874
Light and heat	-	8,161	8,161	5,900
Telephone and broadband	-	1,586	1,586	1,962
Printing, post and stationery	-	3,163	3,163	2,091
Miscellaneous expenses	-	-	-	193
Affiliations and membership fees	-	698	698	602
Repairs and maintenance	-	4,191	4,191	3,957
Computer and IT costs	-	7,076	7,076	2,045
Bank charges	-	668	668	525
Carried forward	24,721	47,962	72,683	64,105

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

10. SUPPORT COSTS - continued

	Staff costs £	Premises expenses £	2024 Total activities £	2023 Total activities £
Brought forward	24,721	47,962	72,683	64,105
Professional fees	-	8,485	8,485	9,797
Bad debts	-	2,091	2,091	-
Depreciation of tangible and heritage assets	-	1,279	1,279	1,279
Accountancy charges	-	1,380	1,380	1,374
	<u>24,721</u>	<u>61,197</u>	<u>85,918</u>	<u>76,555</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Accountancy charges	1,380	1,374
Depreciation - owned assets	<u>1,279</u>	<u>1,279</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

13. STAFF COSTS

	2024 £	2023 £
Wages and salaries	268,192	145,689
Social security costs	13,205	5,457
Other pension costs	<u>5,735</u>	<u>3,444</u>
	<u>287,132</u>	<u>154,590</u>

The charity's key management personnel comprise the Trustees and Chief Executive. The total employee benefits including social security of the key management personnel were £57,034 (2023 - £48,722).

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

13. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2024	2023
Management	1	1
Other	<u>19</u>	<u>7</u>
	<u>20</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	94,379	-	94,379
Charitable activities			
Grant income	69,707	15,970	85,677
Charitable activities	40,641	-	40,641
Other trading activities	154,263	-	154,263
Investment income	<u>222</u>	<u>-</u>	<u>222</u>
Total	<u>359,212</u>	<u>15,970</u>	<u>375,182</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	36,040	-	36,040
Other trading activities	<u>144,558</u>	<u>10,509</u>	<u>155,067</u>
	180,598	10,509	191,107
Charitable activities			
Staff costs	73,475	3,000	76,475
Premises expenses	47,428	-	47,428
Grants payable	7,483	-	7,483
Accountancy charges	1,374	-	1,374
Activity expenditure	43,736	8,363	52,099
Training	<u>1,319</u>	<u>-</u>	<u>1,319</u>
Total	<u>355,413</u>	<u>21,872</u>	<u>377,285</u>
NET INCOME/(EXPENDITURE)	3,799	(5,902)	(2,103)
Transfers between funds	<u>(16)</u>	<u>16</u>	<u>-</u>
Net movement in funds	3,783	(5,886)	(2,103)

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	124,325	9,445	133,770
TOTAL FUNDS CARRIED FORWARD	<u>128,108</u>	<u>3,559</u>	<u>131,667</u>

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>6,838</u>	<u>997</u>	<u>7,835</u>
DEPRECIATION			
At 1 April 2023	3,000	997	3,997
Charge for year	<u>1,279</u>	<u>-</u>	<u>1,279</u>
At 31 March 2024	<u>4,279</u>	<u>997</u>	<u>5,276</u>
NET BOOK VALUE			
At 31 March 2024	<u>2,559</u>	<u>-</u>	<u>2,559</u>
At 31 March 2023	<u>3,838</u>	<u>-</u>	<u>3,838</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	11,785	7,260
Other debtors	<u>5,338</u>	<u>13,068</u>
	<u>17,123</u>	<u>20,328</u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	4,095	3,289
Accruals and deferred income	<u>1,380</u>	<u>22,224</u>
	<u>5,475</u>	<u>25,513</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	2,559	-	2,559	3,838
Current assets	62,498	-	62,498	153,342
Current liabilities	<u>(5,475)</u>	<u>-</u>	<u>(5,475)</u>	<u>(25,513)</u>
	<u>59,582</u>	<u>-</u>	<u>59,582</u>	<u>131,667</u>

19. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	128,108	5,837	(74,363)	59,582
Designated - Cafe Beam Project	-	(13,980)	13,980	-
Designated - Cafe Beam-Ouseburn Farm	<u>-</u>	<u>(40,158)</u>	<u>40,158</u>	<u>-</u>
	128,108	(48,301)	(20,225)	59,582
Restricted funds				
Young People's Activities	-	(17,799)	17,799	-
Challenge Days	-	(675)	675	-
Cafe Apprentice	3,559	(3,559)	-	-
November Weekend Residential	<u>-</u>	<u>(1,751)</u>	<u>1,751</u>	<u>-</u>
	<u>3,559</u>	<u>(23,784)</u>	<u>20,225</u>	<u>-</u>
TOTAL FUNDS	<u>131,667</u>	<u>(72,085)</u>	<u>-</u>	<u>59,582</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,237	(171,400)	5,837
Designated - Cafe Beam Project	138,255	(152,235)	(13,980)
Designated - Cafe Beam-Ouseburn Farm	<u>179,309</u>	<u>(219,467)</u>	<u>(40,158)</u>
	494,801	(543,102)	(48,301)
Restricted funds			
Young People's Activities	62,275	(80,074)	(17,799)
Challenge Days	-	(675)	(675)
Cafe Apprentice	1,125	(4,684)	(3,559)
Administration Wages	15,000	(15,000)	-
November Weekend Residential	<u>5,902</u>	<u>(7,653)</u>	<u>(1,751)</u>
	<u>84,302</u>	<u>(108,086)</u>	<u>(23,784)</u>
TOTAL FUNDS	<u><u>579,103</u></u>	<u><u>(651,188)</u></u>	<u><u>(72,085)</u></u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	124,325	8,396	(4,613)	128,108
Designated - Cafe Beam Project	<u>-</u>	<u>(4,597)</u>	<u>4,597</u>	<u>-</u>
	124,325	3,799	(16)	128,108
Restricted funds				
Equipment	604	(1,052)	448	-
Allotment	635	(203)	(432)	-
Cafe Apprentice	<u>8,206</u>	<u>(4,647)</u>	<u>-</u>	<u>3,559</u>
	<u>9,445</u>	<u>(5,902)</u>	<u>16</u>	<u>3,559</u>
TOTAL FUNDS	<u><u>133,770</u></u>	<u><u>(2,103)</u></u>	<u><u>-</u></u>	<u><u>131,667</u></u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,251	(210,855)	8,396
Designated - Cafe Beam Project	<u>139,961</u>	<u>(144,558)</u>	<u>(4,597)</u>
	359,212	(355,413)	3,799
Restricted funds			
Young People's Activities	900	(900)	-
Equipment	-	(1,052)	(1,052)
Challenge Days	7,260	(7,260)	-
Allotment	-	(203)	(203)
Cafe Apprentice	4,810	(9,457)	(4,647)
Office Apprentice	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	<u>15,970</u>	<u>(21,872)</u>	<u>(5,902)</u>
TOTAL FUNDS	<u><u>375,182</u></u>	<u><u>(377,285)</u></u>	<u><u>(2,103)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	124,325	14,233	(78,976)	59,582
Designated - Cafe Beam Project	-	(18,577)	18,577	-
Designated - Cafe Beam-Ouseburn Farm	<u>-</u>	<u>(40,158)</u>	<u>40,158</u>	<u>-</u>
	124,325	(44,502)	(20,241)	59,582
Restricted funds				
Young People's Activities	-	(17,799)	17,799	-
Challenge Days	-	(675)	675	-
Cafe Apprentice	8,206	(8,206)	-	-
November Weekend Residential	<u>-</u>	<u>(1,751)</u>	<u>1,751</u>	<u>-</u>
	<u>8,206</u>	<u>(28,431)</u>	<u>20,225</u>	<u>-</u>
TOTAL FUNDS	<u><u>133,770</u></u>	<u><u>(74,188)</u></u>	<u><u>-</u></u>	<u><u>59,582</u></u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	396,488	(382,255)	14,233
Designated - Cafe Beam Project	278,216	(296,793)	(18,577)
Designated - Cafe Beam-Ouseburn Farm	<u>179,309</u>	<u>(219,467)</u>	<u>(40,158)</u>
	854,013	(898,515)	(44,502)
Restricted funds			
Young People's Activities	63,175	(80,974)	(17,799)
Challenge Days	7,260	(7,935)	(675)
Cafe Apprentice	5,935	(14,141)	(8,206)
Administration Wages	15,000	(15,000)	-
November Weekend Residential	<u>5,902</u>	<u>(7,653)</u>	<u>(1,751)</u>
	<u>97,272</u>	<u>(125,703)</u>	<u>(28,431)</u>
TOTAL FUNDS	<u><u>954,285</u></u>	<u><u>(1,028,473)</u></u>	<u><u>(74,188)</u></u>

Restricted funds

Young people's activities

The Bauer Radio-Cash for Kids Fund provided a grant of £350 towards Young Peoples Activities and the Community Foundation provided £500 for World Kindness Day.

Challenge Days

Were funded by fundraising events.

Café Beam Apprenticeship

Groundworks UK-Tesco funded a chef apprenticeship for the Café Beam.

Administration wages

The Greggs Foundation will provide 3 years funding for administration salaries from their North East Core Funding Grants Programme.

November weekend residential

The Hedley Foundation provided funding for a 2 nights residential at Bromley Grange Activity Centre for 20 young people with learning difficulties.

Transfers between funds

Transfers between funds comprise management costs and remaining funds on the completion of a project. Unrestricted funds are transferred to cover any funding deficits.

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

21. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(72,085)	(2,103)
Adjustments for:		
Depreciation charges	1,279	1,279
Interest received	(901)	(222)
Decrease/(increase) in debtors	3,205	(11,592)
(Decrease)/increase in creditors	<u>(20,038)</u>	<u>15,293</u>
Net cash (used in)/provided by operations	<u><u>(88,540)</u></u>	<u><u>2,655</u></u>

22. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	<u>133,014</u>	<u>(87,639)</u>	<u>45,375</u>
	<u>133,014</u>	<u>(87,639)</u>	<u>45,375</u>
Total	<u><u>133,014</u></u>	<u><u>(87,639)</u></u>	<u><u>45,375</u></u>

23. SHARE CAPITAL

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

SMILE FOR LIFE CHILDREN'S CHARITY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,228	60,216
Gift aid	10,153	583
Placements - café	<u>63,516</u>	<u>33,580</u>
	116,897	94,379
Other trading activities		
Fundraising events	40,736	54,659
Cafe Beam income	<u>219,960</u>	<u>99,604</u>
	260,696	154,263
Investment income		
Deposit account interest	901	222
Charitable activities		
Charitable activities	75,229	40,641
Grants	<u>124,737</u>	<u>85,677</u>
	199,966	126,318
Other income		
Miscellaneous income	<u>643</u>	<u>-</u>
Total incoming resources	579,103	375,182
EXPENDITURE		
Raising donations and legacies		
Fundraising	30,207	36,040
Other trading activities		
Purchases	122,711	50,087
Wages	194,047	73,825
Social security	7,692	2,677
Pensions	3,638	1,613
Licensing	726	491
Café support workers	2,162	-
Training	179	168
Carried forward	331,155	128,861

This page does not form part of the statutory financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Other trading activities		
Brought forward	331,155	128,861
Repairs and equipment	29,099	10,706
Printing and stationery	770	745
Cleaning and sundries	3,812	2,260
Volunteers expenses	208	200
Travel expenses	500	-
Professional fees	4,075	524
Café set-up costs	-	11,771
Light and heat	6,392	-
Telephone	130	-
Bank charges	245	-
	<u>376,386</u>	<u>155,067</u>
Charitable activities		
Wages	51,294	44,699
Social security	4,201	2,682
Pensions	1,539	1,341
PR and marketing	2,915	5,113
Travel and subsistence	978	602
Challenge days	675	830
Activities for young people	92,299	45,209
Training and development	701	1,319
Volunteer expenses	822	345
Grants to institutions	151	-
Grants to individuals	<u>3,102</u>	<u>7,483</u>
	158,677	109,623
Support costs		
Management		
Wages	22,851	27,165
Social security	1,312	98
Pensions	558	490
Rent, rates and water	18,788	16,203
Insurance	3,631	2,874
Light and heat	8,161	5,900
Telephone and broadband	1,586	1,962
Printing, post and stationery	3,163	2,091
Miscellaneous expenses	-	193
Affiliations and membership fees	698	602
Repairs and maintenance	4,191	3,957
Computer and IT costs	7,076	2,045
Carried forward	72,015	63,580

This page does not form part of the statutory financial statements

SMILE FOR LIFE CHILDREN'S CHARITY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
Management		
Brought forward	72,015	63,580
Bank charges	668	525
Professional fees	8,485	9,797
Bad debts	2,091	-
Fixtures and fittings	<u>1,279</u>	<u>1,279</u>
	84,538	75,181
Governance costs		
Accountancy charges	<u>1,380</u>	<u>1,374</u>
Total resources expended	<u>651,188</u>	<u>377,285</u>
Net expenditure	<u>(72,085)</u>	<u>(2,103)</u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
SMILE FOR LIFE CHILDREN'S CHARITY**

SMILE FOR LIFE CHILDREN'S CHARITY

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SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objectives are to relieve the poverty sickness and distress whether physical, mental or otherwise of children primarily but not exclusively in the regions of the Northeast of England and other areas within the UK as decided by the Trustees from time to time, who are in conditions of need, hardship and distress. The charity is committed to assisting disabled and disadvantaged youngsters by awarding items, services and experiences such as specialist equipment, garden makeovers, therapeutic breaks and residential trips; we strive to ensure that what we provide will enhance a youngster's life and give them the opportunity to smile.

Public benefit

The Trustees have paid due regard to the guidance of the Charity Commission on public benefit in deciding what activities the charity should undertake.

Grantmaking

Applications are reviewed upon receipt to check eligibility; a supporting letter from a professional is also required, explaining how the request will make a difference to the child's life. Wherever possible, a visit to the applicant will be made by a senior member of the team prior to the final assessment. This visit is to aid a valid assessment of the application; to ensure a genuine need is present and that the request is most suitable to fulfil the child's need. Once this criteria is satisfied an acknowledgement letter/email is sent. Those that meet the criteria are taken forward and a written assessment by the CEO is sent by email to the trustees two weeks before their planned meeting. Trustees are given the opportunity to ask any questions or request further information before the forthcoming meeting at which a decision will be made on each application. A decision must be agreed by a majority and a letter of determination is sent to the applicant within 2 weeks of the meeting.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our charity has evolved and grown greatly during the 14 years since it was established. Our trustees and CEO have recognised changes in society, listened to professionals, parents and carers and researched provision and facilities for young people, thus determining where the gaps are which prevent many disabled youngsters from reaching their full potential. As a result of this research, it is clear that there is a long-term problem when disabled youngsters prepare to leave education and there is a significant lack of opportunities and support to help these youngsters as they move into adulthood and indeed employment. This is due to many factors; lack of awareness and understanding amongst employers, lack of support for young people during their transition from education, very few opportunities to gain work experience and confidence for youngsters with additional needs and the lack of suitable roles available in the local jobs market. As a direct result of this need, Café Beam was established in 2014 on our small premises in Gosforth; a real workplace where we could offer placements to youngsters with disabilities and learning difficulties who needed support with their transition from education into the world of work. Café Beam has grown considerably over the last nine years and we now work with more than 30 educational partners and many parents and carers, who are passionate about their youngsters reaching their full potential. This has resulted in hundreds of youngsters enjoying a meaningful work placement in Café Beam and on our allotment in South Gosforth, which we obtained in 2020.

The outcomes have been wide and varied: all of the youngsters have learned new skills which are transferable to many workplaces, they have gained real life work experience through maintaining high standards of customer service, handling money, taking orders using modern technology, and communicating effectively with colleagues and customers. Every young person on work placement is supported by trained staff and volunteers. Volunteers are fundamental to the success of Café Beam and indeed the development of the youngster they support - the relationship is one of trust, understanding and support as they train youngsters in all elements of their café role. In addition to this, our volunteers bring a wealth of experience and knowledge from a range of careers and roles in the community. The increase in confidence of so many youngsters is almost tangible as they become motivated to travel independently, look after their uniform and take responsibility to arrive for work on time to carry out their role in a professional manner, often leading to paid employment following completion of their placement. Social isolation has been reduced for these youngsters as they enjoy consistent interaction with others which in turn has huge benefits on mental health.

We would like to thank Newcastle Youth Fund for their generous support for Café Beam.

December 2022 saw a fantastic conclusion for one of our young people as he successfully completed his apprenticeship in Level 2 Food and Beverage Service. Josh, who is autistic, has now become a permanent member of staff within our team and is excelling in his role as Café Supervisor, an opportunity which has changed the course of his life.

Chef James, who is 20 years old and has autism, has been working on his level 3 Hospitality Supervisor apprenticeship and is due to complete this in September 2023. James is passionate about sharing his story and the struggles he has experienced over the years and has recently started to speak at events such as the Smile Ball, to raise awareness and of course, to inspire his peers. Both Josh and James have become brilliant role models for others as they enjoy their work placement within Café Beam and demonstrate perfectly how, with the right support in place, disabilities can be overcome and dreams can be achieved.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Following the success and raised profile of Café Beam, in March 2022 we were approached by another North East Charity, Ouseburn Farm, to discuss the possibility of opening a second Café Beam within their premises. The aims of Ouseburn Farm are very much aligned with ours, as they support adults with disabilities to grow and develop and enjoy meaningful activities; working with animals, gardening or in their retail gift shop. Their beautiful café space was sitting idle as the farm team had neither the time, experience or capacity to run it effectively. The Farm Manager and trustees were very familiar with Café Beam and could see great potential for a successful collaboration. Work began immediately to ascertain if this would be a viable proposition, gathering essential legal and financial advice and working between the two boards of trustees to ensure we were working towards the aims and objectives of both charities. Almost a year later in March 2023 we were delighted to open the doors of our collaborative project, Café Beam @ Ouseburn Farm! Creating 42 new work placement opportunities for youngsters with disabilities or learning difficulties, 24 volunteer positions, 2 new paid positions for young people with learning difficulties and to showcase our amazing new venue into which we will grow and demonstrating to visitors the brilliant skills and personalities of so many youngsters in our region. Working alongside the Farm team will also provide inspiration and motivation for our young people to embark upon placements within a different environment upon leaving Café Beam and which will develop a very different skill set - enhancing their knowledge and experiences as they move into adulthood.

We would like to say a special thank you to the funders who supported us in establishing Café Beam @ Ouseburn Farm - Ballinger Trust, Badur Foundation, LGA Foundation, St James Place Foundation, and to our professional advisors, Hugh Welch of Muckle LLP and Mark Hetherington of UNW LLP who so generously guided us through the legal and financial decisions we faced.

This year we have also established and grown our other core activities.

Our Tuesday Youth Club has seen an increase in regular participants, providing a safe and welcoming environment for many youngsters with social anxiety and learning difficulties and has successfully helped them to integrate with our group and form friendships, often for the first time in their lives. Parents have reported a huge improvement in mental health and motivation through attending the club and the day trips associated with it. Our successful partnership with the Newcastle United Foundation means we can also build upon inclusivity and teamworking in our active session, and help youngsters see and feel improvements in physical and emotional health.

Our annual residential activity weekend was held at Dukeshouse Wood in Hexham Northumberland. 28 youngsters enjoyed a fully supported weekend of challenges such as climbing, bushcraft, archery and rocket making - establishing new friendships and enjoying fun, social time together as they performed in 'Dukeshouse Wood's Got Talent!'

The feedback from parents and carers continues to provide an honest and meaningful insight into the value of our trips:

"*Suzanne feels comfortable, safe and supported; she has grown and developed her confidence and independence by working in the café on a Saturday, by attending social events as well as trips away. The last trip exemplifies her growth as a young adult. When staying at Dukeshouse Wood in November last year, she was so happy and settled. She would normally text us that she missed all the family and would want to come home. What a difference this time. She was so sad to leave and come home and had such a brilliant and fun time away. She can't wait to go to Morocco. Suzanne normally is so reluctant to leave home and her family. Her newfound sense of adventure has only been nurtured through all the work and support the Smile for Life charity has given her, along with an opportunity to mix and develop friendships with an amazing group of young people."

(*name changed)

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Trustees were delighted to continue our Grants programme this year, providing support for individual children in our region who could greatly benefit from specialist equipment, short breaks, wonderful experiences or help to make their homes and garden accessible.

All of our activities are made possible by the generous support of so many; funders who we have mentioned in our report, but also individuals who take part in many fundraising challenges, this year saw our biggest income from the Great North Run at nearly £17000! Our joint Castle to Castle cycle challenge with Recyke-Y-Bike raised a further £3500 for each charity, perfectly demonstrating how two organisations can work brilliantly together to achieve greater success.

Our Smile For a Night Variety Show took place in September hosted by our hilarious patron Danny Adams and showcased some of the brilliant talent from across our region. Our young people, supported by volunteers from Rotary Tyneside, gained invaluable experience of working backstage and front of house welcoming and directing guests and raising over £7000 to support our work!

Our plans for the coming year very much include the development of CafeBeam @ Ouseburn Farm. Establishing our new staff and volunteer team and recruiting, supporting and developing young people into supported work placements will be crucial to its success and their experience.

Our key events are planned throughout the year ahead and our biggest International Challenge will take place in May to Morocco, when 21 young people will step completely outside of their comfort zones to trek across the High Atlas Mountains!

We are passionate about reaching disabled youngsters in our region who simply need an opportunity to grow and we will continue to expand our network of partners in order to reach them and make a difference in their lives.

Thank you to everyone who has helped us achieve such amazing things this year and we look forward to sharing our stories and successes which you will help our youngsters to reach in the coming year.

FINANCIAL REVIEW

Principal funding sources

We have secured valuable corporate partners including Malone & Sons, Womble Bond Dickinson, Muckle LLP and Stripe Property Group. As part of our financial strategy, focus has remained on engaging with funders and our income from Trusts and Foundations has continued to grow this year as strong relationships have been established. Funds to cover four month's running costs are held within the charity's bank accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee as from 2nd June 2009 and is therefore governed by a Memorandum and Articles of Association.

Recruitment and appointment of new trustees

New Trustees can be proposed by any existing Trustees or by a senior member of staff. Each proposed Trustee is then considered by the existing board of Trustees and appointment is only made after the existing Trustees have voted on the appointment.

Organisational structure

The Governance of Smile For Life is through a bi-monthly trustee meeting, where key decisions on the future of the charity are taken by the Trustees and CEO. On a day to day basis, the running of the charity is managed by the Chief Executive. The Chief Executive also acts as line manager to other permanent and temporary staff employed.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Our Trustees completed a thorough policy review this year, ensuring our policies and procedures are robust and appropriate in our changing environment. Our CEO will continue to ensure all policies are kept up to date and regularly reviewed and agreed throughout the coming year by our Board of Trustees.

The Trustees and Chief Executive have undertaken a review of the major risks to which the charity is exposed. Systems designed and implemented to mitigate those risks have been considered and put into place where necessary. This review will be undertaken annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06913129 (England and Wales)

Registered Charity number

1129935

Registered office

The Old Fire Station
234-236 High Street
Gosforth
Newcastle upon Tyne
NE3 1HH

Trustees

Margery Gledson	Chair
Nigel Coates	
Jan Welbury	
Alison Proudfoot	

Chief executive

Paula Gascoigne

Independent Examiner

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

Bankers

Barclays Bank plc
Front Street
Prudhoe
Northumberland
NE42 5PU

Approved by order of the board of trustees on 13 December 2023 and signed on its behalf by:

SMILE FOR LIFE CHILDREN'S CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

A handwritten signature in black ink, appearing to read 'Margaret Gledson'. The signature is written in a cursive, flowing style.

Mrs M Gledson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE FOR LIFE CHILDREN'S CHARITY

Independent examiner's report to the trustees of Smile For Life Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

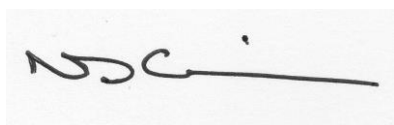
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nicholas Liley FCA
The Institute of Chartered Accountants in England and Wales

Read, Milburn & Co
North Shields

14 December 2023

SMILE FOR LIFE CHILDREN'S CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	94,379	-	94,379	118,282
Charitable activities	5				
Grant income		69,707	15,970	85,677	51,099
Charitable activities		40,641	-	40,641	-
Other trading activities	3	154,263	-	154,263	102,091
Investment income	4	222	-	222	4
Other income		-	-	-	10,726
Total		<u>359,212</u>	<u>15,970</u>	<u>375,182</u>	<u>282,202</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	36,040	-	36,040	23,861
Other trading activities	7	<u>144,558</u>	<u>10,509</u>	<u>155,067</u>	<u>111,198</u>
		180,598	10,509	191,107	135,059
Charitable activities	8				
Staff costs		73,475	3,000	76,475	68,621
Premises expenses		47,428	-	47,428	44,514
Grants payable		7,483	-	7,483	4,647
Accountancy charges		1,374	-	1,374	1,356
Activity expenditure		43,736	8,363	52,099	19,707
Training		<u>1,319</u>	<u>-</u>	<u>1,319</u>	<u>1,074</u>
Total		<u>355,413</u>	<u>21,872</u>	<u>377,285</u>	<u>274,978</u>
NET INCOME/(EXPENDITURE)		3,799	(5,902)	(2,103)	7,224
Transfers between funds	19	<u>(16)</u>	<u>16</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,783	(5,886)	(2,103)	7,224
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>124,325</u>	<u>9,445</u>	<u>133,770</u>	<u>126,546</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>128,108</u></u>	<u><u>3,559</u></u>	<u><u>131,667</u></u>	<u><u>133,770</u></u>

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	15	3,838	5,117
CURRENT ASSETS			
Debtors	16	20,328	8,736
Cash at bank and in hand		<u>133,014</u>	<u>130,137</u>
		153,342	138,873
CREDITORS			
Amounts falling due within one year	17	(25,513)	(10,220)
		<u>127,829</u>	<u>128,653</u>
NET CURRENT ASSETS			
		<u>127,829</u>	<u>128,653</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		131,667	133,770
NET ASSETS		<u>131,667</u>	<u>133,770</u>
FUNDS	19		
Unrestricted funds		128,108	124,325
Restricted funds		<u>3,559</u>	<u>9,445</u>
TOTAL FUNDS		<u>131,667</u>	<u>133,770</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET - continued
31 MARCH 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Margaret Gledson', written in a cursive style.

Mrs M Gledson - Trustee

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £.

Going Concern

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	60,216	80,933
Gift aid	583	6,164
Placements - café	<u>33,580</u>	<u>31,185</u>
	<u>94,379</u>	<u>118,282</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	54,659	42,837
Cafe Beam income	<u>99,604</u>	<u>59,254</u>
	<u>154,263</u>	<u>102,091</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>222</u>	<u>4</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants	Grant income	85,677	51,099
Charitable activities	Charitable activities	<u>40,641</u>	<u>-</u>
		<u>126,318</u>	<u>51,099</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
The Joicey Trust	3,300	-
Scholefield Trust	760	-
Community Foundation	9,994	19,000
Northumberland Children's Trust	5,000	-
Children in Need	8,010	1,815
Hadrian Trust	1,000	-
Newcastle City Council	13,103	10,667
The Edward Gostling Foundation	5,000	-
Garfield Weston Foundation	20,000	-
LGA Foundation	6,500	50
The Badur Foundation	4,810	10,000
Education and Skills Funding Agency	3,000	1,500
Employers Incentives - IPS Apprentices	-	1,500
Newcastle Youth Fund	-	3,167
Newcastle Access Fund	-	1,000
Clifford Chance Foundation	-	2,000
NE Youth Fund	400	400
Vonne	1,200	-
Connected Voice	3,100	-
Neighbourly Foundation-Sainsburys	<u>500</u>	<u>-</u>
	<u>85,677</u>	<u>51,099</u>

6. RAISING DONATIONS AND LEGACIES

	2023	2022
	£	£
Fundraising	<u>36,040</u>	<u>23,861</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

7. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Purchases	50,087	30,602
Staff costs	78,115	64,688
Licensing	491	327
Training	168	19
Repairs and equipment	10,706	8,724
Printing and stationery	745	555
Cleaning and sundries	2,260	5,477
Volunteers expenses	200	365
Professional fees	524	441
Café set-up costs	<u>11,771</u>	<u>-</u>
	<u>155,067</u>	<u>111,198</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 9) £	Support costs (see note 10) £	Totals £
Staff costs	48,722	-	27,753	76,475
Premises expenses	-	-	47,428	47,428
Grants payable	-	7,483	-	7,483
Accountancy charges	-	-	1,374	1,374
Activity expenditure	52,099	-	-	52,099
Training	<u>1,319</u>	<u>-</u>	<u>-</u>	<u>1,319</u>
	<u>102,140</u>	<u>7,483</u>	<u>76,555</u>	<u>186,178</u>

9. GRANTS PAYABLE

	2023	2022
	£	£
Grants payable	<u>7,483</u>	<u>4,647</u>

The total grants paid to individuals during the year was as follows:

	2023	2022
	£	£
To enhance the lives of disabled and disadvantaged individuals	<u>7,483</u>	<u>4,647</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

10. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Staff costs	27,753	-	27,753
Premises expenses	47,428	-	47,428
Accountancy charges	-	1,374	1,374
	<u>75,181</u>	<u>1,374</u>	<u>76,555</u>

Support costs, included in the above, are as follows:

	Staff costs £	Premises expenses £	Accountancy charges £	2023 Total activities £	2022 Total activities £
Wages	27,165	-	-	27,165	15,576
Social security	98	-	-	98	-
Pensions	490	-	-	490	103
Rent, rates and water	-	16,203	-	16,203	15,888
Insurance	-	2,874	-	2,874	2,856
Light and heat	-	5,900	-	5,900	5,158
Telephone and broadband	-	1,962	-	1,962	2,066
Printing, post and stationery	-	2,091	-	2,091	1,624
Miscellaneous expenses	-	193	-	193	359
Affiliations and membership fees	-	602	-	602	936
Repairs and maintenance	-	3,957	-	3,957	4,245
Computer and IT costs	-	2,045	-	2,045	2,775
Bank charges	-	525	-	525	247
Professional fees	-	9,797	-	9,797	7,081
Depreciation of tangible and heritage assets	-	1,279	-	1,279	1,279
Accountancy charges	-	-	1,374	1,374	1,356
	<u>27,753</u>	<u>47,428</u>	<u>1,374</u>	<u>76,555</u>	<u>61,549</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy charges	1,374	1,356
Depreciation - owned assets	<u>1,279</u>	<u>1,279</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

13. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	145,689	124,816
Social security costs	5,457	5,654
Other pension costs	<u>3,444</u>	<u>2,839</u>
	<u>154,590</u>	<u>133,309</u>

The charity's key management personnel comprise the Trustees and Chief Executive. The total employee benefits including social security of the key management personnel were £48,722 (2022 - £44,943).

The average monthly number of employees during the year was as follows:

	2023	2022
Management	1	1
Other	<u>7</u>	<u>5</u>
	<u>8</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	118,282	-	118,282
Charitable activities			
Grant income	10,667	40,432	51,099
Other trading activities	102,091	-	102,091
Investment income	4	-	4
Other income	<u>10,726</u>	<u>-</u>	<u>10,726</u>
Total	<u>241,770</u>	<u>40,432</u>	<u>282,202</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	23,861	-	23,861
Other trading activities	<u>81,341</u>	<u>29,857</u>	<u>111,198</u>
	105,202	29,857	135,059
Charitable activities			
Staff costs	63,041	5,580	68,621
Premises expenses	43,569	945	44,514
Grants payable	4,647	-	4,647
Accountancy charges	1,356	-	1,356
Activity expenditure	11,586	8,121	19,707
Training	<u>458</u>	<u>616</u>	<u>1,074</u>
Total	<u>229,859</u>	<u>45,119</u>	<u>274,978</u>
NET INCOME/(EXPENDITURE)	11,911	(4,687)	7,224
Transfers between funds	<u>6,396</u>	<u>(6,396)</u>	<u>-</u>
Net movement in funds	18,307	(11,083)	7,224
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>106,018</u>	<u>20,528</u>	<u>126,546</u>
TOTAL FUNDS CARRIED FORWARD	<u>124,325</u>	<u>9,445</u>	<u>133,770</u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>6,838</u>	<u>997</u>	<u>7,835</u>
DEPRECIATION			
At 1 April 2022	1,721	997	2,718
Charge for year	<u>1,279</u>	<u>-</u>	<u>1,279</u>
At 31 March 2023	<u>3,000</u>	<u>997</u>	<u>3,997</u>
NET BOOK VALUE			
At 31 March 2023	<u>3,838</u>	<u>-</u>	<u>3,838</u>
At 31 March 2022	<u>5,117</u>	<u>-</u>	<u>5,117</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	7,260	2,951
Other debtors	<u>13,068</u>	<u>5,785</u>
	<u>20,328</u>	<u>8,736</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	1,977
Social security and other taxes	3,289	2,487
Accruals and deferred income	<u>22,224</u>	<u>5,756</u>
	<u>25,513</u>	<u>10,220</u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	3,838	-	3,838	5,117
Current assets	149,783	3,559	153,342	138,873
Current liabilities	<u>(25,513)</u>	<u>-</u>	<u>(25,513)</u>	<u>(10,220)</u>
	<u>128,108</u>	<u>3,559</u>	<u>131,667</u>	<u>133,770</u>

19. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	124,325	8,396	(4,613)	128,108
Designated - Cafe Beam Project	<u>-</u>	<u>(4,597)</u>	<u>4,597</u>	<u>-</u>
	124,325	3,799	(16)	128,108
Restricted funds				
Equipment	604	(1,052)	448	-
Allotment	635	(203)	(432)	-
Cafe Apprentice	<u>8,206</u>	<u>(4,647)</u>	<u>-</u>	<u>3,559</u>
	<u>9,445</u>	<u>(5,902)</u>	<u>16</u>	<u>3,559</u>
TOTAL FUNDS	<u>133,770</u>	<u>(2,103)</u>	<u>-</u>	<u>131,667</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,251	(210,855)	8,396
Designated - Cafe Beam Project	<u>139,961</u>	<u>(144,558)</u>	<u>(4,597)</u>
	359,212	(355,413)	3,799
Restricted funds			
Young People's Activities	900	(900)	-
Equipment	-	(1,052)	(1,052)
Challenge Days	7,260	(7,260)	-
Allotment	-	(203)	(203)
Cafe Apprentice	4,810	(9,457)	(4,647)
Office Apprentice	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	<u>15,970</u>	<u>(21,872)</u>	<u>(5,902)</u>
TOTAL FUNDS	<u><u>375,182</u></u>	<u><u>(377,285)</u></u>	<u><u>(2,103)</u></u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	98,842	9,989	15,494	124,325
Designated - Cafe Beam Project	-	9,098	(9,098)	-
Designated - Core Costs	<u>7,176</u>	<u>(7,176)</u>	<u>-</u>	<u>-</u>
	106,018	11,911	6,396	124,325
Restricted funds				
Equipment	1,750	5,250	(6,396)	604
Cafe Beam Costs	7,500	(7,500)	-	-
Challenge Days	5,445	(5,445)	-	-
Cafe Beam Chef Salary	5,833	(5,833)	-	-
Allotment	-	635	-	635
Cafe Apprentice	<u>-</u>	<u>8,206</u>	<u>-</u>	<u>8,206</u>
	<u>20,528</u>	<u>(4,687)</u>	<u>(6,396)</u>	<u>9,445</u>
TOTAL FUNDS	<u><u>126,546</u></u>	<u><u>7,224</u></u>	<u><u>-</u></u>	<u><u>133,770</u></u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,831	(138,842)	9,989
Designated - Cafe Beam Project	90,439	(81,341)	9,098
Designated - Core Costs	<u>2,500</u>	<u>(9,676)</u>	<u>(7,176)</u>
	241,770	(229,859)	11,911
Restricted funds			
Young People's Activities	450	(450)	-
Equipment	7,000	(1,750)	5,250
Cafe Beam Costs	13,167	(20,667)	(7,500)
Challenge Days	1,815	(7,260)	(5,445)
Cafe Beam Chef Salary	-	(5,833)	(5,833)
Allotment	5,000	(4,365)	635
Cafe Apprentice	11,500	(3,294)	8,206
Office Apprentice	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
	<u>40,432</u>	<u>(45,119)</u>	<u>(4,687)</u>
TOTAL FUNDS	<u>282,202</u>	<u>(274,978)</u>	<u>7,224</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	98,842	18,385	10,881	128,108
Designated - Cafe Beam Project	<u>-</u>	<u>4,501</u>	<u>(4,501)</u>	<u>-</u>
	98,842	22,886	6,380	128,108
Restricted funds				
Equipment	1,750	4,198	(5,948)	-
Challenge Days	5,445	(5,445)	-	-
Allotment	-	432	(432)	-
Cafe Apprentice	<u>-</u>	<u>3,559</u>	<u>-</u>	<u>3,559</u>
	<u>7,195</u>	<u>2,744</u>	<u>(6,380)</u>	<u>3,559</u>
TOTAL FUNDS	<u>126,546</u>	<u>5,121</u>	<u>-</u>	<u>131,667</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	368,082	(349,697)	18,385
Designated - Cafe Beam Project	<u>230,400</u>	<u>(225,899)</u>	<u>4,501</u>
	598,482	(575,596)	22,886
Restricted funds			
Young People's Activities	1,350	(1,350)	-
Equipment	7,000	(2,802)	4,198
Challenge Days	9,075	(14,520)	(5,445)
Allotment	5,000	(4,568)	432
Cafe Apprentice	16,310	(12,751)	3,559
Office Apprentice	<u>4,500</u>	<u>(4,500)</u>	<u>-</u>
	<u>43,235</u>	<u>(40,491)</u>	<u>2,744</u>
TOTAL FUNDS	<u>657,384</u>	<u>(652,263)</u>	<u>5,121</u>

Restricted funds

Young people's activities

The NE Youth Fund provided a grant of £400 towards a Young Leaders Social Action Project and the Community Foundation provided £500 for World Kindness Day.

Challenge Days

Three years funding was obtained from Children in Need for a series of six challenges each year commencing 1 June 2017, due to Covid 19 lockdown the project was extended into 2022 and in March 22 the first quarter of an extension grant for one year was received, the challenges were concluded by March 23.

Café Beam Apprenticeship

The Badur Foundation funded a chef apprenticeship for the Café Beam.

Office apprentice

An office support grant was supplied by the Education and Skills towards training an apprentice.

Allotment

The Community Foundation provided funding for work placements for disabled people in the allotment and the Newcastle Access Fund provided a grant towards running costs.

Equipment

The LGA Foundation and Scholefield Trust have provided funding to purchase an ice cream machine and ipads for the café. Community Foundation and The Clifford Chance Foundation funded the purchase of a Barista Coffee Machine and uniforms.

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

Transfers between funds

Transfers between funds comprise management costs and remaining funds on the completion of a project. Unrestricted funds are transferred to cover any funding deficits.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

21. SHARE CAPITAL

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

SMILE FOR LIFE CHILDREN'S CHARITY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	60,216	80,933
Gift aid	583	6,164
Placements - café	<u>33,580</u>	<u>31,185</u>
	94,379	118,282
Other trading activities		
Fundraising events	54,659	42,837
Cafe Beam income	<u>99,604</u>	<u>59,254</u>
	154,263	102,091
Investment income		
Deposit account interest	222	4
Charitable activities		
Charitable activities	40,641	-
Grants	<u>85,677</u>	<u>51,099</u>
	126,318	51,099
Other income		
Miscellaneous income	<u>-</u>	<u>10,726</u>
Total incoming resources	375,182	282,202
EXPENDITURE		
Raising donations and legacies		
Fundraising	36,040	23,861
Other trading activities		
Purchases	50,087	30,602
Wages	73,825	60,064
Social security	2,677	3,123
Pensions	1,613	1,501
Licensing	491	327
Training	168	19
Repairs and equipment	10,706	8,724
Carried forward	139,567	104,360

This page does not form part of the statutory financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Other trading activities		
Brought forward	139,567	104,360
Printing and stationery	745	555
Cleaning and sundries	2,260	5,477
Volunteers expenses	200	365
Professional fees	524	441
Café set-up costs	<u>11,771</u>	<u>-</u>
	155,067	111,198
Charitable activities		
Wages	44,699	49,176
Social security	2,682	2,531
Pensions	1,341	1,235
PR and marketing	5,113	2,220
Travel and subsistence	602	278
Challenge days	830	887
Activities for young people	45,209	15,971
Training and development	1,319	1,074
Volunteer expenses	345	351
Grants to individuals	<u>7,483</u>	<u>4,647</u>
	109,623	78,370
Support costs		
Management		
Wages	27,165	15,576
Social security	98	-
Pensions	490	103
Rent, rates and water	16,203	15,888
Insurance	2,874	2,856
Light and heat	5,900	5,158
Telephone and broadband	1,962	2,066
Printing, post and stationery	2,091	1,624
Miscellaneous expenses	193	359
Affiliations and membership fees	602	936
Repairs and maintenance	3,957	4,245
Computer and IT costs	2,045	2,775
Bank charges	525	247
Professional fees	9,797	7,081
Fixtures and fittings	<u>1,279</u>	<u>1,279</u>
	75,181	60,193
Governance costs		
Accountancy charges	1,374	1,356

This page does not form part of the statutory financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 <u>£</u>	2022 <u>£</u>
Total resources expended	<u>377,285</u>	<u>274,978</u>
Net (expenditure)/income	<u><u>(2,103)</u></u>	<u><u>7,224</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
SMILE FOR LIFE CHILDREN'S CHARITY**

SMILE FOR LIFE CHILDREN'S CHARITY

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SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objectives are to relieve the poverty sickness and distress whether physical, mental or otherwise of children primarily but not exclusively in the regions of the Northeast of England and other areas within the UK as decided by the Trustees from time to time, who are in conditions of need, hardship and distress. The charity is committed to assisting disabled and disadvantaged youngsters by awarding items, services and experiences such as specialist equipment, garden makeovers, therapeutic breaks and residential trips; we strive to ensure that what we provide will enhance a youngster's life and give them the opportunity to smile.

Public benefit

The Trustees have paid due regard to the guidance of the Charity Commission on public benefit in deciding what activities the charity should undertake.

Grantmaking

Applications are reviewed upon receipt to check eligibility; a supporting letter from a professional is also required, explaining how the request will make a difference to the child's life. Wherever possible, a visit to the applicant will be made by a senior member of the team prior to the final assessment. This visit is to aid a valid assessment of the application; to ensure a genuine need is present and that the request is most suitable to fulfil the child's need. Once this criteria is satisfied an acknowledgement letter/email is sent. Those that meet the criteria are taken forward and a written assessment by the CEO is sent by email to the trustees two weeks before their planned meeting. Trustees are given the opportunity to ask any questions or request further information before the forthcoming meeting at which a decision will be made on each application. A decision must be agreed by a majority and a letter of determination is sent to the applicant within 2 weeks of the meeting.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our charity has evolved and grown greatly during the 14 years since it was established. Our trustees and senior managers have recognised changes in society, listened to professionals, parents and carers and researched provision and facilities for young people, thus determining where the gaps are which prevent many disabled youngsters from reaching their full potential. As a result of this research, it is clear that there is a long-term problem when disabled youngsters prepare to leave education and there is a significant lack of opportunities and support to help these youngsters as they move into adulthood and indeed employment. This is due to many factors; lack of awareness and understanding amongst employers, lack of support for young people during their transition from education, very few opportunities to gain work experience and confidence for youngsters with additional needs and the lack of suitable roles available in the local jobs market. As a direct result of this need, Café Beam was established in 2014 on our small premises in Gosforth; a real workplace where we could offer placements to youngsters with disabilities and learning difficulties who needed support with their transition from education into the world of work. Café Beam has grown considerably over the last eight years and we now work with more than 30 educational partners and many parents and carers, who are passionate about their youngsters reaching their full potential. This has resulted in hundreds of youngsters enjoy a meaningful work placement in Café Beam and on our allotment in South Gosforth, which we obtained in 2020.

The outcomes have been wide and varied: all of the youngsters have learned new skills which are transferable to many workplaces, they have gained real life work experience through maintaining high standards of customer service, handling money, taking orders using modern technology, and communicating effectively with colleagues and customers. The increase in confidence of so many youngsters is almost tangible as they become motivated to travel independently, look after their uniform and take responsibility to arrive for work on time to carry out their role in a professional manner. Social isolation has been reduced for these youngsters as they enjoy consistent interaction with others which in turn has huge benefits on mental health.

Our youngsters showed great resilience in their return to Café Beam following Covid and all the activities they took part in pre pandemic. Their determination and positive attitude enabled our Café to thrive as their confidence built and skills were refreshed with the help of our staff and volunteers. Our local community proved extremely supportive as they returned to the café in their droves, helping to drive income into the charity but most importantly helping our youngsters to reconnect with the people around them.

In November of this year we were delighted to award an apprenticeship opportunity to our wonderful Chef James. James who is 19 years old and has autism, has been working with us on a placement since January 2020 and has excelled in the kitchen as he shadowed our Head Chef Kate. Approaching a crossroads in his life, James needed to start working and earning money but found it very difficult to secure a role with the additional support he needed. With the help of the Badur Foundation we were delighted to offer James the chance to take on a Level 3 Apprenticeship in Hospitality Management in our very own Café Beam kitchen, which he was thrilled to begin in November 2021!

We'd like to thank our generous funders; Garfield Weston, The Gosling Foundation Clifford Chance Foundation, Northumberland Children's Trust, The Community Foundation Tyne & Wear, LGA Foundation, The Badur Foundation, along with many individual fundraisers and supporters, for helping Café Beam to thrive in our community, providing essential work placements and opportunities to over 100 youngsters with disabilities this year alone.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Café Beam has become a very public face of Smile For Life, but our core activities also remain equally important. Following the pandemic of 2020/21, we were delighted to restart our activities and services which benefit the youngsters we work with, as we reopened our weekly clubs and recommenced our regular Challenge Days.

Our Tuesday Youth Club saw youngsters begin to socialise face to face once again. We arranged many new and exciting activities, both engaging and creative and we reconnected with Newcastle United Foundation as they brought a programme of sports activities to the club each week. It was very apparent that the physical and mental health of some attendees had deteriorated significantly during lockdown, due to increased isolation and lack of physical exercise. The programme created for Tuesday Club was set to target these areas which it did so very effectively throughout the year, with reports of healthy weight loss and happier youngsters from both parents and carers.

To further enhance the health and fitness aspect of our support to youngsters with disabilities we embarked upon a summer of sports activities and challenges where the youngsters trained each week, with the aim of taking part in our very own Paralympic Games. With a professional personal trainer and a team of volunteers, 25 youngsters with a variety of disabilities and learning difficulties, worked hard to improve their fitness levels, co-ordination, team working skills and communication, to compete in events such as the tug of war, relay race, long jump, rounders and bowls. The result was a wonderful celebratory event which attracted media from far and wide, as they filmed the youngsters taking part in their own games alongside the official Paralympic Games in Tokyo. The event boosted the confidence of all involved, improved their skills and sportsmanship as well as raising awareness of disability and ability in our own community.

November saw the return of our annual residential weekend to Broomley Grange for more than 30 youngsters. The weekend is aimed at challenging young people both emotionally, as they leave parents and carers behind, and physically, as they take on activities such as zip slide, tree trekking and archery. Travelling by coach to this woodland outdoor centre, saw huge personal challenges for some youngsters, feelings of panic and insecurity, facing feelings they have never experienced before as they leave their parents and carers. With the support of our trained staff and volunteers all the young people successfully completed the challenge weekend, forming new friendships and strengthening existing ones - the support they show to each other is amazing as they celebrate each other's achievements and encourage each other through tough times.

All of these activities were made possible by the support from Children in Need.

Our Trustees were delighted to continue our Grants programme this year, providing support for individual children in our region who could greatly benefit from specialist equipment, short breaks, wonderful experiences or help to make their homes and garden accessible.

One such case was a garden makeover for a wonderful young lady, Robyn. Dealing with complex disabilities and health conditions on a daily basis, 16 year old Robyn had endured many months of shielding during the pandemic, with devastating effects on her mental and physical wellbeing. Her mum, Michelle, contacted us desperate for help to make their garden accessible for Robyn so that she could enjoy fresh air and open space with her family after being confined to their home for so long. We were delighted to work with teams from The Valuations Office, Womble Bond Dickinson, Sir Robert McAlpine and Balfour Beatty, to clear this huge and badly overgrown garden, create a decked area and lay a new lawn for Robyn to enjoy and which was safe and level. The results were amazing and her everyday life has been transformed as she enjoys activities in her garden and spending time with family and friends.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022



Our plans for the coming year are bigger and better than ever as our fundraising events and challenges begin again in full! We have our annual Variety Show planned with our patron, Danny Adams, our Smile Ball will be back along with Great North Runners, Castle and Coast cyclists and the return of our famous Tea and Togs event!

We aim to review the progress of every youngster on work placement with us and update their personal training plans. Our volunteers will receive enhanced training to provide even more skilled and targeted support. Our allotment will 'grow' to provide regular work placements to even more youngsters with an interest in the great outdoors and will produce a vibrant crop of produce to use in our café kitchen.

This year has been about securing foundations - ensuring the financial security of our wonderful charity is robust as we emerge from the biggest global crisis we have all seen in our lifetimes. It has been about nurturing and supporting our youngsters as they come to terms with a new 'normal' and rebuild their lives following such turmoil, and it's about reaching out to youngsters in need of support in so many different ways, across our wonderful region.

Thanks you to everyone who has helped us achieve such amazing things in such a difficult year.

FINANCIAL REVIEW

Principal funding sources

Our regular donors continue to provide a good regular income stream and, emerging from the global pandemic, we can see an encouraging growth in income from events and activities we host and 'in aid of' events. We have secured valuable corporate partners including Malone & Sons, Womble Bond Dickinson and Stripe Homes. As part of our financial strategy, focus has remained on engaging with funders and our income from Trusts and Foundations has remained strong this year. Funds to cover four month's running costs are held within the charity's bank accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee as from 2nd June 2009 and is therefore governed by a Memorandum and Articles of Association.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New Trustees can be proposed by any existing Trustees or by a senior member of staff. Each proposed Trustee is then considered by the existing board of Trustees and appointment is only made after the existing Trustees have voted on the appointment.

Organisational structure

The Governance of Smile For Life is through a bi-monthly trustee meeting, where key decisions on the future of the charity are taken by the Trustees and CEO. On a day to day basis, the running of the charity is managed by the Chief Executive. The Chief Executive also acts as line manager to other permanent and temporary staff employed.

Risk management

Our Trustees completed a thorough policy review this year, ensuring our policies and procedures are robust and appropriate in our changing environment. Our CEO will continue to ensure all policies are kept up to date and regularly reviewed and agreed throughout the coming year by our Board of Trustees.

The Trustees and Chief Executive have undertaken a review of the major risks to which the charity is exposed. Systems designed and implemented to mitigate those risks have been considered and put into place where necessary. This review will be undertaken annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06913129 (England and Wales)

Registered Charity number

1129935

Registered office

The Old Fire Station
234-236 High Street
Gosforth
Newcastle upon Tyne
NE3 1HH

Trustees

Margery Gledson	Chair
Nigel Coates	
Jan Welbury	
Alison Proudfoot	appointed 1 July 2021

Chief executive

Paula Gascoigne

Independent Examiner

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

SMILE FOR LIFE CHILDREN'S CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank plc
Front Street
Prudhoe
Northumberland
NE42 5PU

Approved by order of the board of trustees on 29 November 2022 and signed on its behalf by:



.....
Mrs M Gledson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE FOR LIFE CHILDREN'S CHARITY

Independent examiner's report to the trustees of Smile For Life Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

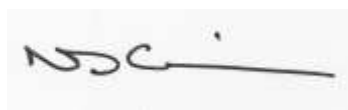
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nicholas Liley FCA
Institute of Chartered Accountants in England and Wales
Read, Milburn & Co
North Shields

Date: 5 December 2022

SMILE FOR LIFE CHILDREN'S CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	118,282	-	118,282	101,486
Charitable activities					
Grant income		10,667	40,432	51,099	95,138
Other trading activities	3	102,091	-	102,091	14,638
Investment income	4	4	-	4	9
Other income		<u>10,726</u>	<u>-</u>	<u>10,726</u>	<u>69,175</u>
Total		<u>241,770</u>	<u>40,432</u>	<u>282,202</u>	<u>280,446</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	23,861	-	23,861	4,564
Other trading activities	7	<u>81,341</u>	<u>29,857</u>	<u>111,198</u>	<u>60,119</u>
		105,202	29,857	135,059	64,683
Charitable activities					
Staff costs	8	63,041	5,580	68,621	60,331
Premises expenses		43,569	945	44,514	36,950
Grants payable		4,647	-	4,647	-
Accountancy charges		1,356	-	1,356	1,350
Activity expenses		11,586	8,121	19,707	1,361
Training		<u>458</u>	<u>616</u>	<u>1,074</u>	<u>183</u>
Total		<u>229,859</u>	<u>45,119</u>	<u>274,978</u>	<u>164,858</u>
NET INCOME/(EXPENDITURE)		11,911	(4,687)	7,224	115,588
Transfers between funds	19	<u>6,396</u>	<u>(6,396)</u>	<u>-</u>	<u>-</u>
Net movement in funds		18,307	(11,083)	7,224	115,588
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>106,018</u>	<u>20,528</u>	<u>126,546</u>	<u>10,958</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>124,325</u></u>	<u><u>9,445</u></u>	<u><u>133,770</u></u>	<u><u>126,546</u></u>

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET 31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	15	5,117	-
CURRENT ASSETS			
Debtors	16	8,736	6,593
Cash at bank and in hand		<u>130,137</u>	<u>125,794</u>
		138,873	132,387
CREDITORS			
Amounts falling due within one year	17	(10,220)	(5,841)
		<u>128,653</u>	<u>126,546</u>
NET CURRENT ASSETS			
		<u>128,653</u>	<u>126,546</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		133,770	126,546
NET ASSETS		<u>133,770</u>	<u>126,546</u>
FUNDS	19		
Unrestricted funds		124,325	106,018
Restricted funds		<u>9,445</u>	<u>20,528</u>
TOTAL FUNDS		<u>133,770</u>	<u>126,546</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET - continued
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 November 2022 and were signed on its behalf by:



.....
Mrs M Gledson - Trustee

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	80,933	81,757
Gift aid	6,164	6,789
Subscription fees	-	160
Placements - café	31,185	11,340
Internship - café	-	1,440
	<u>118,282</u>	<u>101,486</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	42,837	3,850
Cafe Beam income	<u>59,254</u>	<u>10,788</u>
	<u>102,091</u>	<u>14,638</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>4</u>	<u>9</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Grants	Grant income	<u>51,099</u>	<u>95,138</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Ballinger Charitable Trust	-	17,500
Scholefield Trust	-	750
Community Foundation	19,000	5,000
Northumberland Children's Trust	-	10,000
Sir James Knott Trust	-	3,500
Children in Need	1,815	-
Newcastle City Council	10,667	22,388
The Edward Gostling Foundation	-	5,000
Garfield Weston Foundation	-	20,000
LGA Foundation	50	1,000
Openwork Foundation	-	10,000
The Badur Foundation	<u>10,000</u>	<u>-</u>
Carried forward	41,532	95,138

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	41,532	95,138
Education and Skills Funding Agency	1,500	-
Employers Incentives - IPS Apprentices	1,500	-
Newcastle Youth Fund	3,167	-
Newcastle Access Fund	1,000	-
Clifford Chance Foundation	2,000	-
NE Youth Fund	400	-
	<u>51,099</u>	<u>95,138</u>

6. RAISING DONATIONS AND LEGACIES

	2022	2021
	£	£
Fundraising	<u>23,861</u>	<u>4,564</u>

7. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Purchases	30,602	5,485
Staff costs	64,688	49,433
Licensing	327	349
Café support work	-	520
Training	19	153
Repairs and equipment	8,724	2,533
Printing and stationery	555	343
Cleaning and sundries	5,477	929
Volunteers expenses	365	43
Travel expenses	-	223
Professional fees	<u>441</u>	<u>108</u>
	<u>111,198</u>	<u>60,119</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 9) £	Support costs (see note 10) £	Totals £
Staff costs	52,942	-	15,679	68,621
Premises expenses	-	-	44,514	44,514
Grants payable	-	4,647	-	4,647
Accountancy charges	-	-	1,356	1,356
Activity expenses	19,707	-	-	19,707
Training	1,074	-	-	1,074
	<u>73,723</u>	<u>4,647</u>	<u>61,549</u>	<u>139,919</u>

9. GRANTS PAYABLE

	2022 £	2021 £
Grants payable	<u>4,647</u>	<u>-</u>

The total grants paid to individuals during the year was as follows:

	2022 £	2021 £
To enhance the lives of disabled and disadvantaged individuals	<u>4,647</u>	<u>-</u>

10. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Staff costs	15,679	-	15,679
Premises expenses	44,514	-	44,514
Accountancy charges	-	1,356	1,356
	<u>60,193</u>	<u>1,356</u>	<u>61,549</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

10. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Staff costs £	Premises expenses £	Accountancy charges £	2022 Total activities £	2021 Total activities £
Wages	15,576	-	-	15,576	16,069
Social security	-	-	-	-	366
Pensions	103	-	-	103	414
Rent, rates and water	-	15,888	-	15,888	14,400
Insurance	-	2,856	-	2,856	3,245
Light and heat	-	5,158	-	5,158	4,933
Telephone and broadband	-	2,066	-	2,066	2,567
Printing, post and stationery	-	1,624	-	1,624	848
Miscellaneous expenses	-	359	-	359	103
Affiliations and membership fees	-	936	-	936	430
Repairs and maintenance	-	4,245	-	4,245	3,405
Computer and IT costs	-	2,775	-	2,775	1,049
Bank charges	-	247	-	247	112
Professional fees	-	7,081	-	7,081	5,858
Depreciation of tangible and heritage assets	-	1,279	-	1,279	-
Accountancy charges	-	-	1,356	1,356	1,350
	<u>15,679</u>	<u>44,514</u>	<u>1,356</u>	<u>61,549</u>	<u>55,149</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Accountancy charges	1,356	1,350
Depreciation - owned assets	<u>1,279</u>	<u>-</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

13. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	124,816	102,351
Social security costs	5,654	4,509
Other pension costs	<u>2,839</u>	<u>2,904</u>
	<u>133,309</u>	<u>109,764</u>

The charity's key management personnel comprise the Trustees and Chief Executive. The total employee benefits including social security of the key management personnel were £44,943 (2021 - £43,483).

The average monthly number of employees during the year was as follows:

	2022	2021
Management	1	1
Other	<u>5</u>	<u>5</u>
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	101,486	-	101,486
Charitable activities			
Grant income	50,888	44,250	95,138
Other trading activities	14,638	-	14,638
Investment income	9	-	9
Other income	<u>69,175</u>	<u>-</u>	<u>69,175</u>
Total	<u>236,196</u>	<u>44,250</u>	<u>280,446</u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	4,564	-	4,564
Other trading activities	<u>38,452</u>	<u>21,667</u>	<u>60,119</u>
	43,016	21,667	64,683
Charitable activities			
Staff costs	60,331	-	60,331
Premises expenses	29,450	7,500	36,950
Accountancy charges	1,350	-	1,350
Activity expenses	1,361	-	1,361
Training	<u>183</u>	<u>-</u>	<u>183</u>
Total	<u>135,691</u>	<u>29,167</u>	<u>164,858</u>
 NET INCOME	 100,505	 15,083	 115,588
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>5,513</u>	<u>5,445</u>	<u>10,958</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>106,018</u>	 <u>20,528</u>	 <u>126,546</u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	442	997	1,439
Additions	<u>6,396</u>	<u>-</u>	<u>6,396</u>
At 31 March 2022	<u>6,838</u>	<u>997</u>	<u>7,835</u>
DEPRECIATION			
At 1 April 2021	442	997	1,439
Charge for year	<u>1,279</u>	<u>-</u>	<u>1,279</u>
At 31 March 2022	<u>1,721</u>	<u>997</u>	<u>2,718</u>
NET BOOK VALUE			
At 31 March 2022	<u>5,117</u>	<u>-</u>	<u>5,117</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	2,951	-
Other debtors	<u>5,785</u>	<u>6,593</u>
	<u>8,736</u>	<u>6,593</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,977	-
Social security and other taxes	2,487	2,589
Accruals and deferred income	<u>5,756</u>	<u>3,252</u>
	<u>10,220</u>	<u>5,841</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	5,117	-	5,117	-
Current assets	129,428	9,445	138,873	132,387
Current liabilities	<u>(10,220)</u>	<u>-</u>	<u>(10,220)</u>	<u>(5,841)</u>
	<u>124,325</u>	<u>9,445</u>	<u>133,770</u>	<u>126,546</u>

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	98,842	9,989	15,494	124,325
Designated - Cafe Beam Project	-	9,098	(9,098)	-
Designated - Core Costs	<u>7,176</u>	<u>(7,176)</u>	<u>-</u>	<u>-</u>
	106,018	11,911	6,396	124,325
Restricted funds				
Equipment	1,750	5,250	(6,396)	604
Cafe Beam Costs	7,500	(7,500)	-	-
Challenge Days	5,445	(5,445)	-	-
Cafe Beam Chef Salary	5,833	(5,833)	-	-
Allotment	-	635	-	635
Cafe Apprentice	<u>-</u>	<u>8,206</u>	<u>-</u>	<u>8,206</u>
	<u>20,528</u>	<u>(4,687)</u>	<u>(6,396)</u>	<u>9,445</u>
TOTAL FUNDS	<u>126,546</u>	<u>7,224</u>	<u>-</u>	<u>133,770</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,831	(138,842)	9,989
Designated - Cafe Beam Project	90,439	(81,341)	9,098
Designated - Core Costs	<u>2,500</u>	<u>(9,676)</u>	<u>(7,176)</u>
	241,770	(229,859)	11,911
Restricted funds			
Young People's Activities	450	(450)	-
Equipment	7,000	(1,750)	5,250
Cafe Beam Costs	13,167	(20,667)	(7,500)
Challenge Days	1,815	(7,260)	(5,445)
Cafe Beam Chef Salary	-	(5,833)	(5,833)
Allotment	5,000	(4,365)	635
Cafe Apprentice	11,500	(3,294)	8,206
Office Apprentice	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
	<u>40,432</u>	<u>(45,119)</u>	<u>(4,687)</u>
TOTAL FUNDS	<u>282,202</u>	<u>(274,978)</u>	<u>7,224</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	5,513	82,644	10,685	98,842
Designated - Cafe Beam Project	-	10,685	(10,685)	-
Designated - Core Costs	<u>-</u>	<u>7,176</u>	<u>-</u>	<u>7,176</u>
	5,513	100,505	-	106,018
Restricted funds				
Equipment	-	1,750	-	1,750
Cafe Beam Costs	-	7,500	-	7,500
Challenge Days	5,445	-	-	5,445
Cafe Beam Chef Salary	<u>-</u>	<u>5,833</u>	<u>-</u>	<u>5,833</u>
	<u>5,445</u>	<u>15,083</u>	<u>-</u>	<u>20,528</u>
TOTAL FUNDS	<u>10,958</u>	<u>115,588</u>	<u>-</u>	<u>126,546</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,559	(75,915)	82,644
Designated - Cafe Beam Project	49,137	(38,452)	10,685
Designated - Core Costs	<u>28,500</u>	<u>(21,324)</u>	<u>7,176</u>
	236,196	(135,691)	100,505
Restricted funds			
Cafe Beam Co-ordinator	17,500	(17,500)	-
Equipment	1,750	-	1,750
Cafe Beam Costs	15,000	(7,500)	7,500
Cafe Beam Chef Salary	<u>10,000</u>	<u>(4,167)</u>	<u>5,833</u>
	<u>44,250</u>	<u>(29,167)</u>	<u>15,083</u>
TOTAL FUNDS	<u>280,446</u>	<u>(164,858)</u>	<u>115,588</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	5,513	92,633	26,179	124,325
Designated - Cafe Beam Project	<u>-</u>	<u>19,783</u>	<u>(19,783)</u>	<u>-</u>
	5,513	112,416	6,396	124,325
Restricted funds				
Equipment	-	7,000	(6,396)	604
Challenge Days	5,445	(5,445)	-	-
Allotment	-	635	-	635
Cafe Apprentice	<u>-</u>	<u>8,206</u>	<u>-</u>	<u>8,206</u>
	<u>5,445</u>	<u>10,396</u>	<u>(6,396)</u>	<u>9,445</u>
TOTAL FUNDS	<u>10,958</u>	<u>122,812</u>	<u>-</u>	<u>133,770</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	307,390	(214,757)	92,633
Designated - Cafe Beam Project	139,576	(119,793)	19,783
Designated - Core Costs	<u>31,000</u>	<u>(31,000)</u>	<u>-</u>
	477,966	(365,550)	112,416
Restricted funds			
Cafe Beam Co-ordinator	17,500	(17,500)	-
Young People's Activities	450	(450)	-
Equipment	8,750	(1,750)	7,000
Cafe Beam Costs	28,167	(28,167)	-
Challenge Days	1,815	(7,260)	(5,445)
Cafe Beam Chef Salary	10,000	(10,000)	-
Allotment	5,000	(4,365)	635
Cafe Apprentice	11,500	(3,294)	8,206
Office Apprentice	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
	<u>84,682</u>	<u>(74,286)</u>	<u>10,396</u>
TOTAL FUNDS	<u><u>562,648</u></u>	<u><u>(439,836)</u></u>	<u><u>122,812</u></u>

Restricted funds

Young people's activities

The NE Youth Fund provided a grant of £400 towards a Young Leaders Social Action Project and the LGA Foundation donated £50 for a Poster Competition.

Challenge Days

Three years funding was obtained from Children in Need for a series of six challenges each year commencing 1 June 2017, due to Covid 19 lockdown the project was extended into 2022 and in March 22 the first quarter of an extension grant for one year was received.

Café Beam costs

The Community Foundation and Newcastle City Councils Youth Fund provided funding to help with café running costs and work experience.

Café Beam Apprenticeship

The Badur Foundation funded a chef apprenticeship for the Café Beam and an application was successful to the Education and Skills Funding Agency.

Café Beam chef salary

The Northumberland Children's Trust provided funding towards the salary of a café chef in the new café.

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

Office apprentice

An office support grant was supplied by the Employers Incentives IPS Apprenticeship towards training an apprentice.

Allotment

The Community Foundation provided funding for work placements for disabled people in the allotment and the Newcastle Access Fund provided a grant towards running costs.

Equipment

The LGA Foundation and Scholefield Trust have provided funding to purchase an ice cream machine and ipads for the café. Community Foundation and The Clifford Chance Foundation funded the purchase of a Barista Coffee Machine and uniforms.

Transfers between funds

Transfers between funds comprise management costs and remaining funds on the completion of a project. Unrestricted funds are transferred to cover any funding deficits.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

21. SHARE CAPITAL

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

SMILE FOR LIFE CHILDREN'S CHARITY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	80,933	81,757
Gift aid	6,164	6,789
Subscription fees	-	160
Placements - café	31,185	11,340
Internship - café	<u>-</u>	<u>1,440</u>
	118,282	101,486
Other trading activities		
Fundraising events	42,837	3,850
Cafe Beam income	<u>59,254</u>	<u>10,788</u>
	102,091	14,638
Investment income		
Deposit account interest	4	9
Charitable activities		
Grants	51,099	95,138
Other income		
Miscellaneous income	<u>10,726</u>	<u>69,175</u>
Total incoming resources	282,202	280,446
EXPENDITURE		
Raising donations and legacies		
Fundraising	23,861	4,564
Other trading activities		
Purchases	30,602	5,485
Wages	60,064	46,283
Social security	3,123	1,860
Pensions	1,501	1,290
Licensing	327	349
Café support work	-	520
Training	19	153
Repairs and equipment	8,724	2,533
Carried forward	104,360	58,473

This page does not form part of the statutory financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
Other trading activities		
Brought forward	104,360	58,473
Printing and stationery	555	343
Cleaning and sundries	5,477	929
Volunteers expenses	365	43
Travel expenses	-	223
Professional fees	441	108
	<u>111,198</u>	<u>60,119</u>
Charitable activities		
Wages	49,176	39,999
Social security	2,531	2,283
Pensions	1,235	1,200
PR and marketing	2,220	33
Travel and subsistence	278	44
Challenge days	887	-
Activities for young people	15,971	1,284
Training and development	1,074	183
Volunteer expenses	351	-
Grants to individuals	4,647	-
	<u>78,370</u>	<u>45,026</u>
Support costs		
Management		
Wages	15,576	16,069
Social security	-	366
Pensions	103	414
Rent, rates and water	15,888	14,400
Insurance	2,856	3,245
Light and heat	5,158	4,933
Telephone and broadband	2,066	2,567
Printing, post and stationery	1,624	848
Miscellaneous expenses	359	103
Affiliations and membership fees	936	430
Repairs and maintenance	4,245	3,405
Computer and IT costs	2,775	1,049
Bank charges	247	112
Professional fees	7,081	5,858
Fixtures and fittings	1,279	-
	<u>60,193</u>	<u>53,799</u>
Governance costs		
Accountancy charges	1,356	1,350

This page does not form part of the statutory financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 <u>£</u>	2021 <u>£</u>
Total resources expended	<u>274,978</u>	<u>164,858</u>
Net income	<u><u>7,224</u></u>	<u><u>115,588</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 06913129 (England and Wales)
REGISTERED CHARITY NUMBER: 1129935

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
SMILE FOR LIFE CHILDREN'S CHARITY

Read, Milburn & Co
71 Howard Street
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Tyne and Wear
NE30 1AF

SMILE FOR LIFE CHILDREN'S CHARITY

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SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objectives are to relieve the poverty sickness and distress whether physical, mental or otherwise of children primarily but not exclusively in the regions of the North East of England and other areas within the UK as decided by the Trustees from time to time, who are in conditions of need, hardship and distress. The charity is committed to assisting disabled and disadvantaged youngsters by awarding items, services and experiences such as specialist equipment, garden makeovers, therapeutic breaks and residential trips; we strive to ensure that what we provide will enhance a youngster's life and give them the opportunity to smile.

Public benefit

The Trustees have paid due regard to the guidance of the Charity Commission on public benefit in deciding what activities the charity should undertake.

Grantmaking

Applications are reviewed upon receipt to check eligibility; a supporting letter from a professional is also required, explaining how the request will make a difference to the child's life. Wherever possible, a visit to the applicant will be made by a senior member of the team prior to the final assessment. This visit is to aid a valid assessment of the application; to ensure a genuine need is present and that the request is most suitable to fulfil the child's need. Once this criteria is satisfied an acknowledgement letter/email is sent. Those that meet the criteria are taken forward and a written assessment by the CEO is sent by email to the trustees two weeks before their planned meeting. Trustees are given the opportunity to ask any questions or request further information before the forthcoming meeting at which a decision will be made on each application. A decision must be agreed by a majority and a letter of determination is sent to the applicant within 2 weeks of the meeting.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our charity has evolved and grown greatly during the 13 years since it was established. Our trustees and senior managers have recognised changes in society, listened to professionals, parents and carers and researched provision and facilities for young people thus determining where the gaps are which prevent many disabled youngsters from reaching their full potential. As a result of this research it became very clear that there was a long term problem in disabled youngsters gaining employment upon leaving school. This was due to many factors; lack of awareness amongst employers, lack of support for young people making the transition, no opportunities to gain experience and confidence for the youngsters and the suitability of roles available in the local jobs market. As a direct result of this activity our Café Beam was established in 2014 on our small premises in Gosforth; a real workplace where we could offer placements to youngsters with disabilities and learning difficulties who needed support with their transition from education into the world of work. Working with schools, colleges, parents and carers, hundreds of youngsters have now benefitted from their experience in Café Beam. The outcomes have been wide and varied: all of the youngsters have learned new skills which are transferable to many workplaces, they have gained real life work experience through maintaining high standards of customer service, handling money, taking orders using modern technology, and communicating effectively with colleagues and customers. In 2018, due to increased demand, we successfully moved to new, larger premises at The Old Fire Station in Gosforth, with a full commercial kitchen and the capacity to treble the number of youngsters who could enjoy a work placement with us.

Of course, 2020 was a year like no other when the global outbreak of the coronavirus hit every organisation, business and individual, having a dramatic and devastating impact. On 22nd March all businesses were ordered to close as the country went into a national lockdown.

Our organisation worked quickly and effectively with the support and guidance of our trustees, to ensure all service users were safe and well cared for, our staff and volunteers well informed and reassured, and our premises closed down quickly and efficiently. Our board of trustees and CEO worked quickly to prepare a financial strategy to ensure, as far as they could, the survival of Smile For Life.

As the coming months unfolded our organisation optimised the support available from the government; our staff team were furloughed and the Job Retention Scheme accessed, a Government Business Support Grant was applied for and awarded, and charity expenditure cut wherever possible. The funding we received from the government schemes provided some comfort during such a worrying time and provided reassurance that we could get through this. Our landlords, Leo and Peter Kane generously waived the rent on our premises for the first month of closure and our trustees meticulously monitored our income and expenditure on a monthly basis. We focused very much on applying to the many trusts and foundations, both locally and nationally, who were offering assistance to charities during the pandemic. We received so much brilliant support from many organisations which went part way to replacing the income we had lost through cancelled fundraising events and activities, Café Beam sales and individual donations from supporters. A special mention and thanks must go to The Ballinger Trust, Children in Need, Northumberland Children's Trust, Garfield Weston, Gosling Foundation and Openwork Foundation, without whom we may not have been able to recover so well following the crisis.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

In July 2020 we were able to reopen Café Beam, following strict guidelines to ensure the safety of our young people and customers. Our board and management decided to reopen the café on a part time basis, minimising the number of staff, volunteers and service users attending our premises at the same time and, of course, to take into account the reduced number of young people available for their work placement due to isolation and shielding. We could not have wished for more support from the community; customers visited in a strong and steady flow, focusing on supporting local businesses and of course enjoying the hugely social aspect of Café Beam. Our Young people amazed us with their tenacity, positive attitude and ability to pick up where they left off - absolutely thrilled to be back in their work placements after such a stressful few months.



Due to the part time return of some of our staff we were able to utilise the flexi-furlough scheme, thus protecting charity funds as much as possible.

The impact the pandemic was having on those living with a learning difficulty or disability was beginning to show; loss of routine, social isolation and regression in physical development, were becoming increasingly apparent. When it was safe to do so and restrictions allowed, we embarked upon a programme of activities to reach out to those particular youngsters in our charity community. This began with small group walk through local beauty spot, Jesmond Dene. Enjoying fresh air, exercise and socialising with existing and new friends. The walks quickly became very popular and increased to twice weekly, reaching over 16 youngsters every session (split into two groups). We also began a weekly zoom social call regularly attended by more than 25 young people. The session included quizzes, mastermind and Pictionary as well as general socialising. We received excellent feedback from youngsters, parents and carers about the positive effects these activities were having on the mental health of our beneficiaries.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021



In November the second national lockdown was announced. We found that this time, some of the youngsters working in Café Beam, became extremely anxious and emotional about our impending closure. Our staff and volunteers offered one to one support and created a plan involving weekly phone calls to home and activity packs delivered, to maintain regular communication and lift spirits.

In January 2021

our team created the now infamous Café Beam Cook-along where each week a list of ingredients would be delivered (or bought by parents/carers) and a delicious recipe would be followed live on zoom with our Chef Kate. The project was a huge success with over 20 youngsters joining each week and producing some amazing baked goods. The sessions helped to improve mental health, increase social interaction and improve skills and knowledge in the kitchen.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021



In February 2021 we were presented with an opportunity from local organisation NE Youth, to apply for some funding for a youth led active project which was to take place during March and April and aimed at physical and mental wellbeing. Two of our young people, Jen and James, took on the challenge as Young Leaders and created a programme of weekly online sessions in which their friends, colleagues and peers could learn a new activity and enjoy some physical and mental benefits. The sessions included Tai Chi, Yoga, Aromatherapy and Stretching, Zumba and multi- sports - all enjoyed in their own homes and delivered online by professionals. James and Jen learnt new organisational skills, planning strategies and increased confidence as they researched and approached instructors, introduced the sessions and requested feedback from participants at the end. They both were very deservedly awarded with their 'Active Youth Young Leader Award' in April 2021.

Following much communication during 2020 with Urban Green, a Newcastle based organisation responsible for the upkeep of the city's outdoor spaces, and Rectory Road Allotment Committee, we were delighted to be awarded our very own allotment space just around the corner from our premises. This space was to become fundamental in the activities we could provide to youngsters as restrictions eased and outdoor mixing was reintroduced. Longer term we aim to create weekly work placements for young people with disabilities, where they will gain horticultural skills and knowledge from our trained volunteers-breaking down barriers in the community, nurturing produce from seed to plate, not only in Café Beam but distributed within the local community. The space was hugely overgrown so before any planting could take place a team of volunteers cleared and prepared the plot for work to begin early 2021. Funding was very gratefully received from Newcastle Building Society and Newcastle City Council's 'Family Fund' to assist us with the purchase of equipment, a shed, and protective clothing for our youngsters as well as assisting with the costs of supporting those youngsters on work placement.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021



Café Beam and our allotment are, however, only part of the support we provide to youngsters with disabilities in the Northeast. Activities such as our Tuesday Youth Club, our residential trips and our Challenge Days and our grants programme remain suspended until restrictions are lifted.

Whilst the future of our organisation is still unknown as the pandemic continues, our focus very much remains on the wellbeing and engagement of our beneficiaries. We believe recovery will be slow and steady, but we are confident that our financial management and the unwavering support of our community - parents, carers, volunteers and residents, will get us through this crisis and ensure our essential work can continue.

FINANCIAL REVIEW

Principal funding sources

Our regular donors continue to provide a good regular income stream but, due to the pandemic we have seen a sharp drop in income from sources such as fundraising events, personal challenges and Café Beam sales. As part of our contingency plan our income from Trust and Foundations has increased substantially this year through the refocus of our fundraising strategy. Funds to cover four month's running costs are held within the charity's bank accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee as from 2nd June 2009 and is therefore governed by a Memorandum and Articles of Association.

Recruitment and appointment of new trustees

New Trustees can be proposed by any existing Trustees or by a senior member of staff. Each proposed Trustee is then considered by the existing board of Trustees and appointment is only made after the existing Trustees have voted on the appointment.

Organisational structure

The Governance of Smile For Life is through a bi-monthly trustee meeting, where key decisions on the future of the charity are taken by the Trustees and CEO. On a day to day basis, the running of the charity is managed by the Chief Executive. The Chief Executive also acts as line manager to other permanent and temporary staff employed.

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Our Trustees completed a thorough policy review this year, ensuring our policies and procedures are robust and appropriate in our changing environment. Our CEO will continue to ensure all policies are kept up to date and regularly reviewed and agreed throughout the coming year by our Board of Trustees.

The Trustees and Chief Executive have undertaken a review of the major risks to which the charity is exposed. Systems designed and implemented to mitigate those risks have been considered and put into place where necessary. This review will be undertaken annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06913129 (England and Wales)

Registered Charity number

1129935

Registered office

The Old Fire Station
234-236 High Street
Gosforth
Newcastle upon Tyne
NE3 1HH

Trustees

Margery Gledson	Chair
Joe Carroll	resigned 31 August 2020
Nigel Coates	
Jan Welbury	
Alison Proudfoot	appointed 1 July 2021

Chief executive

Paula Gascoigne

Independent Examiner

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

Bankers

Barclays Bank plc
Front Street
Prudhoe
Northumberland
NE42 5PU

SMILE FOR LIFE CHILDREN'S CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Approved by order of the board of trustees on 24 January 2022 and signed on its behalf by:

Margaret Gledson
Mrs M Gledson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMILE FOR LIFE CHILDREN'S CHARITY

Independent examiner's report to the trustees of Smile For Life Children's Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

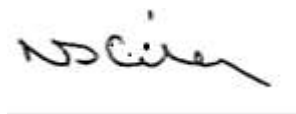
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nicholas Liley FCA
Institute of Chartered Accountants in England and Wales
Read, Milburn & Co
North Shields

Date: 27 January 2022

SMILE FOR LIFE CHILDREN'S CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	101,486	-	101,486	117,083
Charitable activities					
Grant income	5	50,888	44,250	95,138	49,260
Other trading activities	3	14,638	-	14,638	85,166
Investment income	4	9	-	9	32
Other income		<u>69,175</u>	<u>-</u>	<u>69,175</u>	<u>2,952</u>
Total		236,196	44,250	280,446	254,493
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	4,564	-	4,564	17,689
Other trading activities	7	<u>38,452</u>	<u>21,667</u>	<u>60,119</u>	<u>86,144</u>
		43,016	21,667	64,683	103,833
Charitable activities					
Staff costs	8	60,331	-	60,331	63,837
Premises expenses		29,450	7,500	36,950	37,961
Accountancy charges		1,350	-	1,350	1,338
Activity expenses		1,361	-	1,361	46,459
Training		<u>183</u>	<u>-</u>	<u>183</u>	<u>278</u>
Total		<u>135,691</u>	<u>29,167</u>	<u>164,858</u>	<u>253,706</u>
NET INCOME		100,505	15,083	115,588	787
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>5,513</u>	<u>5,445</u>	<u>10,958</u>	<u>10,171</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>106,018</u></u>	<u><u>20,528</u></u>	<u><u>126,546</u></u>	<u><u>10,958</u></u>

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET 31 MARCH 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	15	6,593	5,445
Cash at bank and in hand		<u>125,794</u>	<u>10,466</u>
		132,387	15,911
CREDITORS			
Amounts falling due within one year	16	(5,841)	(4,953)
		<u>126,546</u>	<u>10,958</u>
NET CURRENT ASSETS			
		<u>126,546</u>	<u>10,958</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		126,546	10,958
		<u>126,546</u>	<u>10,958</u>
NET ASSETS			
		<u>126,546</u>	<u>10,958</u>
FUNDS	18		
Unrestricted funds		106,018	5,513
Restricted funds		<u>20,528</u>	<u>5,445</u>
TOTAL FUNDS		<u>126,546</u>	<u>10,958</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET - continued
31 MARCH 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2022 and were signed on its behalf by:

Margery Gledson
Mrs M Gledson - Trustee

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	81,757	52,846
Gift aid	6,789	8,725
Subscription fees	160	7,981
Young people self funded events	-	19,449
Café activity rent	-	2,062
Placements - café	11,340	19,780
Internship - café	1,440	6,240
	<u>101,486</u>	<u>117,083</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	3,850	29,647
Cafe Beam income	<u>10,788</u>	<u>55,519</u>
	<u>14,638</u>	<u>85,166</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>9</u>	<u>32</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Grants	<u>95,138</u>	<u>49,260</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
The Joicey Trust	-	3,500
St James Place Foundation	-	2,500
Ballinger Charitable Trust	17,500	17,500
Scholefield Trust	750	-
Catherine Cookson Charitable Trust	-	500
Community Foundation	5,000	3,000
Greggs Foundation	-	2,000
Northumberland Children's Trust	10,000	-
Sir James Knott Trust	3,500	-
Children in Need	<u>-</u>	<u>7,260</u>
Carried forward	36,750	36,260

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2021 £	2020 £
Brought forward	36,750	36,260
Hadrian Trust	-	1,000
Persimmon Homes North East	-	6,000
The True Colours Trust	-	5,000
Derwentside College	-	1,000
Newcastle City Council	22,388	-
The Edward Gostling Foundation	5,000	-
Garfield Weston Foundation	20,000	-
LGA Foundation	1,000	-
Openwork Foundation	<u>10,000</u>	<u>-</u>
	<u>95,138</u>	<u>49,260</u>

6. RAISING DONATIONS AND LEGACIES

	2021 £	2020 £
Fundraising	<u>4,564</u>	<u>17,689</u>

7. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Purchases	5,485	22,323
Staff costs	49,433	53,090
Licensing	349	540
Café support work	520	250
Training	153	180
Repairs and equipment	2,533	5,416
Printing and stationery	343	463
Cleaning and sundries	929	1,751
Volunteers expenses	43	266
Travel expenses	223	436
Professional fees	108	958
Light and heat	<u>-</u>	<u>471</u>
	<u>60,119</u>	<u>86,144</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Staff costs	43,482	16,849	60,331
Premises expenses	-	36,950	36,950
Accountancy charges	-	1,350	1,350
Activity expenses	1,361	-	1,361
Training	183	-	183
	<u>45,026</u>	<u>55,149</u>	<u>100,175</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Staff costs	16,849	-	16,849
Premises expenses	36,950	-	36,950
Accountancy charges	-	1,350	1,350
	<u>53,799</u>	<u>1,350</u>	<u>55,149</u>

Support costs, included in the above, are as follows:

	Staff costs £	Premises expenses £	Accountancy charges £	2021 Total activities £	2020 Total activities £
Wages	16,069	-	-	16,069	15,610
Social security	366	-	-	366	432
Pensions	414	-	-	414	401
Rent, rates and water	-	14,400	-	14,400	15,660
Insurance	-	3,245	-	3,245	1,731
Light and heat	-	4,933	-	4,933	3,921
Telephone and broadband	-	2,567	-	2,567	2,410
Printing, post and stationery	-	848	-	848	1,703
Miscellaneous expenses	-	103	-	103	1,764
Affiliations and membership fees	-	430	-	430	715
Repairs and maintenance	-	3,405	-	3,405	4,123
Computer and IT costs	-	1,049	-	1,049	1,361
Bank charges	-	112	-	112	579
Professional fees	-	5,858	-	5,858	3,994
Accountancy charges	-	-	1,350	1,350	1,338
	<u>16,849</u>	<u>36,950</u>	<u>1,350</u>	<u>55,149</u>	<u>55,742</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Accountancy charges	<u>1,350</u>	<u>1,338</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

12. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	102,351	108,065
Social security costs	4,509	5,893
Other pension costs	<u>2,904</u>	<u>2,969</u>
	<u>109,764</u>	<u>116,927</u>

The charity's key management personnel comprise the Trustees and Chief Executive. The total employee benefits including social security of the key management personnel were £43,483 (2020 - £44,069).

The average monthly number of employees during the year was as follows:

	2021	2020
Management	1	1
Other	<u>5</u>	<u>6</u>
	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	117,083	-	117,083
Charitable activities			
Grant income	19,500	29,760	49,260
Other trading activities	85,166	-	85,166
Investment income	32	-	32
Other income	<u>2,952</u>	<u>-</u>	<u>2,952</u>
Total	224,733	29,760	254,493
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	17,689	-	17,689
Other trading activities	<u>65,284</u>	<u>20,860</u>	<u>86,144</u>
	82,973	20,860	103,833
Charitable activities			
Staff costs	62,756	1,081	63,837
Premises expenses	37,781	180	37,961
Accountancy charges	1,338	-	1,338
Activity expenses	34,217	12,242	46,459
Training	<u>278</u>	<u>-</u>	<u>278</u>
Total	<u>219,343</u>	<u>34,363</u>	<u>253,706</u>
NET INCOME/(EXPENDITURE)	5,390	(4,603)	787
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>123</u>	<u>10,048</u>	<u>10,171</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>5,513</u></u>	<u><u>5,445</u></u>	<u><u>10,958</u></u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>442</u>	<u>997</u>	<u>1,439</u>
DEPRECIATION			
At 1 April 2020 and 31 March 2021	<u>442</u>	<u>997</u>	<u>1,439</u>
NET BOOK VALUE			
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>6,593</u>	<u>5,445</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	2,589	2,328
Accruals and deferred income	<u>3,252</u>	<u>2,625</u>
	<u>5,841</u>	<u>4,953</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Current assets	111,859	20,528	132,387	15,911
Current liabilities	<u>(5,841)</u>	<u>-</u>	<u>(5,841)</u>	<u>(4,953)</u>
	<u>106,018</u>	<u>20,528</u>	<u>126,546</u>	<u>10,958</u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

18. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	5,513	82,644	10,685	98,842
Designated - Cafe Beam Project	-	10,685	(10,685)	-
Designated - Core Costs	-	7,176	-	7,176
	5,513	100,505	-	106,018
Restricted funds				
Equipment	-	1,750	-	1,750
Cafe Beam Costs	-	7,500	-	7,500
Challenge Days	5,445	-	-	5,445
Cafe Beam Chef Salary	-	5,833	-	5,833
	5,445	15,083	-	20,528
TOTAL FUNDS	<u>10,958</u>	<u>115,588</u>	<u>-</u>	<u>126,546</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,559	(75,915)	82,644
Designated - Cafe Beam Project	49,137	(38,452)	10,685
Designated - Core Costs	28,500	(21,324)	7,176
	236,196	(135,691)	100,505
Restricted funds			
Cafe Beam Co-ordinator	17,500	(17,500)	-
Equipment	1,750	-	1,750
Cafe Beam Costs	15,000	(7,500)	7,500
Cafe Beam Chef Salary	10,000	(4,167)	5,833
	44,250	(29,167)	15,083
TOTAL FUNDS	<u>280,446</u>	<u>(164,858)</u>	<u>115,588</u>

SMILE FOR LIFE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	123	(13,927)	19,317	5,513
Designated - Cafe Beam Project	<u>-</u>	<u>19,317</u>	<u>(19,317)</u>	<u>-</u>
	123	5,390	-	5,513
Restricted funds				
Young People's Activities	1,500	(1,500)	-	-
Cafe Beam Costs	182	(182)	-	-
Challenge Days	2,788	2,657	-	5,445
Cafe Beam Chef Salary	3,178	(3,178)	-	-
Keilder Holiday	<u>2,400</u>	<u>(2,400)</u>	<u>-</u>	<u>-</u>
	<u>10,048</u>	<u>(4,603)</u>	<u>-</u>	<u>5,445</u>
TOTAL FUNDS	<u><u>10,171</u></u>	<u><u>787</u></u>	<u><u>-</u></u>	<u><u>10,958</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,632	(135,559)	(13,927)
Designated - Cafe Beam Project	83,601	(64,284)	19,317
Designated - Cafe Beam Apprentice	1,000	(1,000)	-
Designated - Core Costs	<u>18,500</u>	<u>(18,500)</u>	<u>-</u>
	224,733	(219,343)	5,390
Restricted funds			
Cafe Beam Co-ordinator	17,500	(17,500)	-
Young People's Activities	5,000	(6,500)	(1,500)
Cafe Beam Costs	-	(182)	(182)
Challenge Days	7,260	(4,603)	2,657
Cafe Beam Chef Salary	-	(3,178)	(3,178)
Keilder Holiday	<u>-</u>	<u>(2,400)</u>	<u>(2,400)</u>
	<u>29,760</u>	<u>(34,363)</u>	<u>(4,603)</u>
TOTAL FUNDS	<u><u>254,493</u></u>	<u><u>(253,706)</u></u>	<u><u>787</u></u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	123	68,717	30,002	98,842
Designated - Cafe Beam Project	-	30,002	(30,002)	-
Designated - Core Costs	-	7,176	-	7,176
	123	105,895	-	106,018
Restricted funds				
Young People's Activities	1,500	(1,500)	-	-
Equipment	-	1,750	-	1,750
Cafe Beam Costs	182	7,318	-	7,500
Challenge Days	2,788	2,657	-	5,445
Cafe Beam Chef Salary	3,178	2,655	-	5,833
	7,648	12,880	-	20,528
TOTAL FUNDS	<u>10,171</u>	<u>116,375</u>	<u>-</u>	<u>126,546</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	280,191	(211,474)	68,717
Designated - Cafe Beam Project	132,738	(102,736)	30,002
Designated - Cafe Beam Apprentice	1,000	(1,000)	-
Designated - Core Costs	47,000	(39,824)	7,176
	460,929	(355,034)	105,895
Restricted funds			
Cafe Beam Co-ordinator	35,000	(35,000)	-
Young People's Activities	5,000	(6,500)	(1,500)
Equipment	1,750	-	1,750
Cafe Beam Costs	15,000	(7,682)	7,318
Challenge Days	7,260	(4,603)	2,657
Cafe Beam Chef Salary	10,000	(7,345)	2,655
	74,010	(61,130)	12,880
TOTAL FUNDS	<u>534,939</u>	<u>(418,564)</u>	<u>116,375</u>

SMILE FOR LIFE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

Restricted funds

Café Beam co-ordinator

The Ballinger Charitable Trust is funding the cost of a café co-ordinator post for three years.

Young people's activities

Covid 19 has halted young people's activities in this year.

Café Beam costs

The Edward Gostling and Openwork Foundations provided funding to help with café running costs.

Challenge Days

Three years funding was obtained from Children in Need for a series of six challenges each year commencing 1 June 2017, due to Covid 19 lockdown this has been extended into 2022.

Café Beam chef salary

The Northumberland Children's Trust provided funding towards the salary of a café chef in the new café.

Equipment

The LGA Foundation and Scholefield Trust have provided funding to purchase an ice cream machine and ipads for the café.

Transfers between funds

Transfers between funds comprise management costs and remaining funds on the completion of a project. Unrestricted funds are transferred to cover any funding deficits.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

20. SHARE CAPITAL

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

SMILE FOR LIFE CHILDREN'S CHARITY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	81,757	52,846
Gift aid	6,789	8,725
Subscription fees	160	7,981
Young people self funded events	-	19,449
Café activity rent	-	2,062
Placements - café	11,340	19,780
Internship - café	<u>1,440</u>	<u>6,240</u>
	101,486	117,083
Other trading activities		
Fundraising events	3,850	29,647
Cafe Beam income	<u>10,788</u>	<u>55,519</u>
	14,638	85,166
Investment income		
Deposit account interest	9	32
Charitable activities		
Grants	95,138	49,260
Other income		
Miscellaneous income	<u>69,175</u>	<u>2,952</u>
Total incoming resources	280,446	254,493
EXPENDITURE		
Raising donations and legacies		
Fundraising	4,564	17,689
Other trading activities		
Purchases	5,485	22,323
Wages	46,283	49,130
Social security	1,860	2,592
Pensions	1,290	1,368
Licensing	349	540
Café support work	520	250
Carried forward	55,787	76,203

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SMILE FOR LIFE CHILDREN'S CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Other trading activities		
Brought forward	55,787	76,203
Training	153	180
Repairs and equipment	2,533	5,416
Printing and stationery	343	463
Cleaning and sundries	929	1,751
Volunteers expenses	43	266
Travel expenses	223	436
Professional fees	108	958
Light and heat	-	471
	60,119	86,144
Charitable activities		
Wages	39,999	43,325
Social security	2,283	2,869
Pensions	1,200	1,200
PR and marketing	33	6,862
Travel and subsistence	44	1,273
Challenge days	-	4,034
Activities for young people	1,284	12,358
Young people self funded events	-	20,834
Training and development	183	278
Equipment	-	1,098
	45,026	94,131
Support costs		
Management		
Wages	16,069	15,610
Social security	366	432
Pensions	414	401
Rent, rates and water	14,400	15,660
Insurance	3,245	1,731
Light and heat	4,933	3,921
Telephone and broadband	2,567	2,410
Printing, post and stationery	848	1,703
Miscellaneous expenses	103	1,764
Affiliations and membership fees	430	715
Repairs and maintenance	3,405	4,123
Computer and IT costs	1,049	1,361
Bank charges	112	579
Professional fees	5,858	3,994
	53,799	54,404

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SMILE FOR LIFE CHILDREN'S CHARITY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Management		
Governance costs		
Accountancy charges	<u>1,350</u>	<u>1,338</u>
Total resources expended	<u>164,858</u>	<u>253,706</u>
Net income	<u>115,588</u>	<u>787</u>

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