

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
North Shields
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.

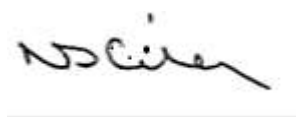
Independent examiner's statement

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	<u>55,787</u>	<u>76,203</u>

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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><u>115,588</u></u>	<u><u>787</u></u>

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