

**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.

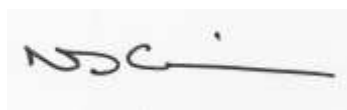
Independent examiner's statement

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

	2022	2021
	£	£
Grants	<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	441	108
	<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	5,513	5,445	10,958
	<u> </u>	<u> </u>	<u> </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

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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

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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>

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