

**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

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 23
Detailed Statement of Financial Activities	24 to 26

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 Recycle-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', written in a cursive 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.

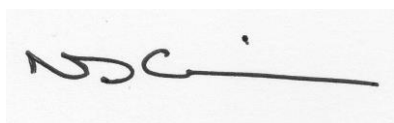
Independent examiner's statement

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
		<u>131,667</u>	<u>133,770</u>
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.

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><u>657,384</u></u>	<u><u>(652,263)</u></u>	<u><u>5,121</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 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