

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

SMILE FOR LIFE CHILDREN'S CHARITY

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SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

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

Grantmaking

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

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024



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

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

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

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



SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Financial position

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

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

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

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

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

This is now built into future budgets

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

Organisational structure

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

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06913129 (England and Wales)

Registered Charity number

1129935

Registered office

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

Trustees

Margery Gledson	Chair
Nigel Coates	
Jan Welbury	
Alison Proudfoot	

Chief executive

Paula Gascoigne

Independent Examiner

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

Bankers

Barclays Bank plc
Front Street
Prudhoe
Northumberland
NE42 5PU

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

SMILE FOR LIFE CHILDREN'S CHARITY

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



.....
Mrs M Gledson - Trustee

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

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

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

Responsibilities and basis of report

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

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

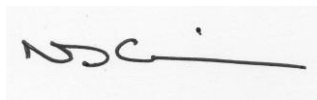
Independent examiner's statement

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

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

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

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



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

Read, Milburn & Co
North Shields

Date: 29 January 2025

SMILE FOR LIFE CHILDREN'S CHARITY

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

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

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET 31 MARCH 2024

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

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET - continued
31 MARCH 2024

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

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



.....
Mrs M Gledson - Trustee

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

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

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Going Concern

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

Income

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

Expenditure

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

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

Tangible fixed assets

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

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

Taxation

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

Fund accounting

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

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

Financial instruments

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

6. RAISING DONATIONS AND LEGACIES

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

7. OTHER TRADING ACTIVITIES

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

8. CHARITABLE ACTIVITIES COSTS

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

9. GRANTS PAYABLE

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

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

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

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

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

10. SUPPORT COSTS

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

10. SUPPORT COSTS - continued

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

11. NET INCOME/(EXPENDITURE)

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

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

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

13. STAFF COSTS

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

13. STAFF COSTS - continued

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

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

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

15. TANGIBLE FIXED ASSETS

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

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

19. MOVEMENT IN FUNDS

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

19. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

19. MOVEMENT IN FUNDS - continued

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

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

19. MOVEMENT IN FUNDS - continued

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

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

Restricted funds

Young people's activities

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

Challenge Days

Were funded by fundraising events.

Café Beam Apprenticeship

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

Administration wages

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

November weekend residential

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

Transfers between funds

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

20. RELATED PARTY DISCLOSURES

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

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

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

22. ANALYSIS OF CHANGES IN NET FUNDS

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

23. SHARE CAPITAL

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

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

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

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SMILE FOR LIFE CHILDREN'S CHARITY

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

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

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

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

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