



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

FOR

SMILE FOR LIFE CHILDREN'S CHARITY

SMILE FOR LIFE CHILDREN'S CHARITY

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SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

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

Grantmaking

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

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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



Café Beam

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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

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

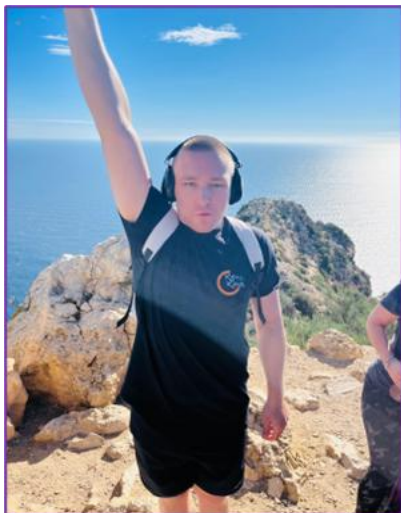
All of our Challenge activities are created to help build confidence, self-esteem and independence in youngsters who may not have had these opportunities before or even travelled away from home before, without parents and carers. Time away together promotes the growth of wonderful friendships and provides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

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



SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025



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

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

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

Focus for 2025/26

Empower and Employ

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Financial position

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

Organisational structure

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

Risk management

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06913129 (England and Wales)

Registered Charity number

1129935

SMILE FOR LIFE CHILDREN'S CHARITY

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

Registered office

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

Trustees

Margery Gledson	Chair
Nigel Coates	
Jan Welbury	
Alison Proudfoot	

Chief executive

Paula Gascoigne

Independent Examiner

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

Bankers

Barclays Bank plc
Front Street
Prudhoe
Northumberland
NE42 5PU

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



.....
Mrs M Gledson - Trustee

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

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

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

Responsibilities and basis of report

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

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

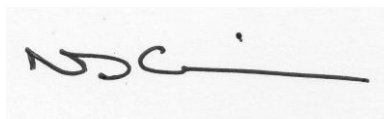
Independent examiner's statement

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

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

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

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



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

BK Plus Limited
Newcastle upon Tyne

Date: 19 December 2025

SMILE FOR LIFE CHILDREN'S CHARITY

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

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

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET 31 MARCH 2025

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

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

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

The trustees acknowledge their responsibilities for

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

SMILE FOR LIFE CHILDREN'S CHARITY

BALANCE SHEET - continued
31 MARCH 2025

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

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



.....
Mrs M Gledson - Trustee

SMILE FOR LIFE CHILDREN'S CHARITY

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

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

The notes form part of these financial statements

SMILE FOR LIFE CHILDREN'S CHARITY

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Going Concern

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

Income

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

Expenditure

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

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

Tangible fixed assets

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

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

Taxation

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

Fund accounting

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

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

Financial instruments

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

6. RAISING DONATIONS AND LEGACIES

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

7. OTHER TRADING ACTIVITIES

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

8. CHARITABLE ACTIVITIES COSTS

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

9. GRANTS PAYABLE

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

9. GRANTS PAYABLE - continued

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

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

10. SUPPORT COSTS

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

11. OTHER

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

12. NET INCOME/(EXPENDITURE)

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

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

13. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

14. STAFF COSTS

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

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

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

16. TANGIBLE FIXED ASSETS

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

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Deferred Income

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

20. MOVEMENT IN FUNDS

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

20. MOVEMENT IN FUNDS - continued

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

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

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

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

Restricted funds

Young people's activities

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

Challenge Days

SMILE FOR LIFE CHILDREN'S CHARITY

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

20. MOVEMENT IN FUNDS - continued

Were funded by fundraising events.

Café Beam Apprenticeship

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

Administration wages

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

November weekend residential

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

Transfers between funds

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

21. RELATED PARTY DISCLOSURES

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

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

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

23. ANALYSIS OF CHANGES IN NET FUNDS

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

24. SHARE CAPITAL

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

SMILE FOR LIFE CHILDREN'S CHARITY

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

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

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SMILE FOR LIFE CHILDREN'S CHARITY

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

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

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SMILE FOR LIFE CHILDREN'S CHARITY

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

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

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