

COMPANY REGISTRATION NUMBER: 07411348

CHARITY REGISTRATION NUMBER: 1139279

Blue Smile Project
Company Limited by Guarantee
Unaudited financial statements
31 July 2023

Blue Smile Project

Company Limited by Guarantee

Financial statements

Year ended 31 July 2023

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Trustees' annual report

Year ended 31 July 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and 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 published in October 2019.

Blue Smile Project

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Trustees' annual report *(continued)*

Year ended 31 July 2023

A letter from the chair of trustees

I am happy to present my Chair's report for Blue Smile for the year ended 31 July 2023.

The demand for mental health support for children in primary schools remains high and Blue Smile continues to respond to that need in primary schools across our region. Our aim is to support as many children as possible and to do so we also work to address the financial and other resource constraints the charity and those schools face.

Our one-to-one work with children, weekly during school term-time, remains a vital, effective and hugely valued core service. We have also this year built up our offer of small group intervention and the early results from this work are promising.

We have held the financial contribution we ask from schools at the same level as last year, mindful of the need to make our service affordable in the context of pressured school budgets. We are pleased to have worked in 30 schools this year, up from 24 in 2021/22 and to have provided one to one therapy for 255 children, an increase on last year's figure of 232. Our group work has supported 153 children, as compared to 59 children supported through groups in 2021/22.

We completed the development of our new cloud-based Customer Relationship Management system this year, which will transform the way we collect and use our data.

We completed our research project with Statisticians for Society this year; this showed that on a narrow economic measure (so this offers a conservative assessment of value) the Blue Smile services offers an economic value per child of almost twice the cost of its service.

Our Strategy came to a close in 2023; we held a Trustees and Charity Director workshop and a workshop with staff to help develop a new Strategy. The new Strategy will be adopted by the Board in the 2023/24 year.

Clinical quality and effectiveness, and best safeguarding practice, remain vital to the work we do and are regularly reviewed and discussed between the Charity Director and Clinical Services Manager and also by the charity's Trustee Board. The team have this year improved the way in which data relating to these matters, and safeguarding in particular, is captured and this has enabled stronger oversight and assurance in this important area. I want to particularly thank our lead Safeguarding Trustee Carrie-Ann Black (who has stepped down as a trustee in the 23/24 year) for her excellent work and support in this area.

As ever, everything we have done this year has been made possible by the generosity of our donors. We do not take this support for granted and are extremely grateful to all of our funders and supporters. I would like particularly to thank our Friends group who continue to go from strength to strength in their support for Blue Smile, and our many community supporters, who have fundraised for us and assisted us in so many ways. Equally, support from corporate donors and from trusts and foundations has been vital to enable our work to continue.

Naomi Mallick - Chair of the Board of Trustees

Blue Smile Project

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Trustees' annual report *(continued)*

Year ended 31 July 2023

A letter from the Charity Director

As you may well be aware, we are sadly seeing record levels of mental health problems, with 1 in 5 children in England having a probable mental health disorder (NHS Digital, 2023). This number has risen significantly between 2017 and 2023, from 12.5% to 20.3%, with children from low-income backgrounds more likely to be affected (NHS Digital, 2023).

In our primary school, this means that at least six children in every classroom are likely to be struggling with their mental health. This has led to increased demand for service nationwide, which we are also seeing in our schools in Cambridgeshire.

At Blue Smile, we believe that early intervention is essential, not only to prevent conditions from worsening, but to improve outcomes for people who develop enduring poor mental health.?

We have continued to focus on our 1:1 service delivering arts-based therapy, in schools. We worked in 30 schools across Cambridgeshire (up from 24 the previous year), supporting 255 children. We remain committed to working long-term with children. We saw particular growth in our flexible Outreach service, with nine new schools working with us over the year.

Our services are particularly offered to those that may be experiencing disadvantage, with 53% of children eligible for Pupil Premium (national average: 24%) and 47% of children on the Special Educational Needs register (national average: 14%). Outcomes for children remain consistently positive, with 86% of children, 90% of parents and 93% of teachers reported children had improved on their identified goals because of Blue Smile's support. We have also shown a wider impact for children, with 61% of teachers reporting that children's willingness to engage in school life increased following therapy.

Due to increasing demand, and limited capacity in the mental health workforce, we focused efforts in 22/23 on expanding our provision of early intervention groupwork to reach more children, including increasing our portfolio of groups. We employed a Groupwork Coordinator for the first time, dedicated to planning and coordinating groupwork. We delivered work on four themes, Managing Big Feelings, Managing Change, Moving On Up (for year 6 children who may face difficulties with the transition to secondary school), and, for the first time, piloted work with secondary school pupils through our Survive and Thrive group, helping those at risk of emotionally based school avoidance to make a secure transition. Overall, we were able to deliver 23 groups, to over 150 children, a three-fold increase from the prior year.

We also developed and supported our clinical workforce to maintain a high-quality service. We worked with 61 practitioners, including volunteer mentors, trainee therapists on clinical placement and qualified therapists. We launched the Blue Smile bursary scheme, as part of our commitment to diversifying the mental health workforce and were delighted to make two awards last year to postgraduate students training as child and adolescent therapists. We have also invested in our therapy teams, providing more opportunities for paid work, and hosted six training sessions, covering topics such as safeguarding and child protection, trauma and neglect, and unconscious bias.

Finally, we focused on developing systems and processes to ensure that we are an efficient and effective organisation. This included development of a new, cloud-based data system, Charitylog, which will replace our paper-based system. This will be launched in September 2023, and will allow regular monitoring of data to identify trends or issues within our service, so we can ensure we maintain the highest possible quality of support for children.

Looking forward, Blue Smile will begin the next year with a review our strategy and plan, ensuring that we are fit for purpose for the next three years.

We will continue to work with around 30 Cambridgeshire schools, providing 1:1 therapy for 250 children.

In response to the highest ever incidence of children experiencing anxiety seen in referrals to Blue Smile, we will develop a new group "Worry Warriors", and pilot this in primary schools.

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Trustees' annual report *(continued)*

Year ended 31 July 2023

We will also consider the needs of parents and teachers, and our role in supporting them to understand their children's mental health.

We know that the ripple effect of Blue Smile's work in schools has the potential to lead to indirect benefits across the school community: awareness activities reducing stigma and promoting understanding of mental health; siblings and family members of supported children experiencing reduced conflict and stronger relationships at home; and children benefiting from having teachers who are better equipped to promote mental wellbeing.

Anne Kent-Taylor - Charity Director

Reference and administrative details

Registered charity name	Blue Smile Project
Charity registration number	1139279
Company registration number	07411348
Principal office and registered office	47-51 Norfolk Street Cambridge CB1 2LD

The trustees

The trustees who served during the year and at the date of approval were as follows:

Naomi Mallick (Chair)
Christopher O'Connor (Treasurer)
Carrie-Ann Black (Trustee Safeguarding Lead)
Hannah Buxton (Appointed 13/03/2023)
Nicholas Froy
Angela McKeown
Sarah Nolasco

The patron Professor Sir Simon Baron-Cohen

Executive positions Anne Kent-Taylor (Charity Director)

Independent examiner L Thurston FCCA
Lovewell Blake LLP
Chartered accountants
First Floor Suite
2 Hillside Business Park
Bury St Edmunds
IP32 7EA

Bankers The Co-operative Bank Plc
PO Box 250,
Skelmersdale
WN8 6WT

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Trustees' annual report *(continued)*

Year ended 31 July 2023

	The Charity Bank Limited Fosse House 182 High Street Tonbridge TN9 1BE
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Solicitors	Mills & Reeve LLP Botanic House 100 Hills Road Cambridge CB2 1PH
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Website	www.bluesmile.org.uk
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Trustees' annual report *(continued)*

Year ended 31 July 2023

Objectives and activities

Objectives:

Blue Smile's charitable objectives as set out in the Memorandum of Association are:

- For the benefit of the public, to enhance the mental health of, in particular but not exclusively, disadvantaged children and young people, in particular in Cambridgeshire and surrounding areas, through counselling, support and therapeutic use of the arts; and
- For the benefit of the public, to support schools and other educational institutions, in particular in Cambridgeshire and surrounding areas, in addressing the mental health needs of, in particular but not exclusively, disadvantaged children and young people appropriately.

Vision:

A world where happier children have brighter futures.

Mission:

To transform the mental health and life chances of children across Cambridgeshire.

Public benefit statement:

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit. The charity offers subsidised services to schools and works hard to ensure that the contribution it asks schools to make is fair and proportionate in the context of our aim to reach as many beneficiaries as possible, with a focus on those who face the most disadvantage.

Of the children referred to the one-to-one service, in the reporting year, over 50% of cases are recorded as having a clinical diagnosable mental health problem. 53% are eligible for pupil premium (national average: 24%), 47% are on the Special Educational Needs Register (national average: 13.5%), and 26% are both on the SEN Register and eligible for pupil premium. 42% are performing below national curriculum levels in either reading, writing and maths. 29% of the children referred were identified as having experienced 4 or more Adverse Childhood Experiences, a significant increase on last year's figure which was 17%.

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Trustees' annual report *(continued)*

Year ended 31 July 2023

Achievements and performance

Providing a clinical service in Partner Schools:

Blue Smile provides a comprehensive arts-based therapy service in Partner Schools in Cambridgeshire to children aged 3-13. A Blue Smile team, led by our School Clinical Lead for that school, goes into each Partner School on the school's 'Blue Smile Day' each week in term time. Partner Schools also act as our training, research and development hubs, giving clinical placements to trainee therapists. We provide intensive one-to-one, long-term therapy for up to 16 children per week per Partner School. We also provide support for teacher, parents and the whole-school community, through services such as formal and informal mentoring, assemblies, wellbeing workshops and parent meetings.

In 2022/23 Blue Smile operated in Arbury Primary School, Cherry Hinton C of E Primary School, The Grove Primary School, Histon and Impington Junior School, Orchard Park Community Primary School, Shirley Community Primary School, St Andrew's C of E Primary School in Soham, Pendragon Community Primary School in Papworth Everard, and Monkfield Park Primary School in Cambourne.

Providing an Outreach Service:

Blue Smile provides a flexible Outreach service to help children in any school in Cambridgeshire and surrounding areas. This enables schools who may not want to commit to the Partner School model to ask Blue Smile to work with individual or small numbers of children who need support. The Outreach service also offers a whole menu of services to support teachers, give peer support to children through group work, provide support for parents and provide bespoke solutions in areas of high need. This year we have worked with children in 21 schools on an Outreach basis - up from 15 schools in 2021/22, over and above our Partner schools..

Overall, in 2022/23 we have worked with 255 children over 4,624 one to one sessions - an increase of around 6% as compared to 2021/22. We have worked with a further 153 children through groupwork.

Impact

90% of parents said their child improved because of Blue Smile, 94% of teachers reported improvement because of Blue Smile and 74% of children with the most worrying problems improved.

Additional services/Menu of Services

Blue Smile has continued to offer a 'whole family' and 'whole school' approach in response to feedback and information from our referrals data. Where children need support it is regularly the case that parents and carers may also need support, whether with their own mental health or other issues. While Blue Smile's offer is focused on children we continue to engage with parents and carers by including parent meetings in our model and we seek to work with schools and where appropriate other agencies to ensure broader family needs are addressed.

We continue to offer additional services through our Blue Smile 'Menu of Services' available to Partner, Outreach and other schools. We have delivered:

- 23 psychoeducational groups to 153 children on topics such as Managing Big Feelings and Moving on Up for children in Year 6. For the first time this year we have provided psychoeducational groups in secondary school (Survive and Thrive) to support children with the transition to Year 7.
- 12 hours of formal mentoring to staff in 3 schools, alongside informal support and mentoring as part of the service to our Partner Schools.

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Trustees' annual report *(continued)*

Year ended 31 July 2023

In line with Blue Smile's commitment to contribute toward better community mental health understanding in Cambridgeshire and beyond, Blue Smile staff have also delivered several talks to external groups. This included a talk for student counsellors at the Faculty of Education, University of Cambridge and several talks by Blue Smile's senior clinical team about children's mental health on Cambridge 105 Radio.

Maintaining clinical standards:

Supporting the professional development of our staff, practitioners, trainees and volunteers remains a priority for Blue Smile. We want to ensure everyone at Blue Smile feels supported and able to develop their skills; this also contributes more broadly to the development of the child mental health workforce regionally.

Across our clinical services, we worked with a total of 61 practitioners who delivered work in Partner and Outreach Schools. These included volunteer mentors, trainee therapists on clinical placement, and qualified therapists.

This year we introduced for the first time a bursary scheme, offering two bursaries of £1000 to Masters students to support them, particularly where they may face particular challenges, to complete their training as Child and Adolescent Psychotherapists. These were awarded by the Trustees to two of trainees starting with Blue Smile in the 2023/24.

In 2022/23 we offered 6 half or full day training sessions for a total of 168 attendees, delivered by well-regarded professionals in the field. These were delivered free to those working with Blue Smile and were open to the wider workforce on payment of a fee.

98.3% of attendees agreed or strongly agreed that the training enhanced their skills knowledge or understanding, and 99.1% of attendees agreed or strongly agreed that the training was relevant to their role.

The sessions covered areas such as safeguarding, self-harm research, working with clay, unconscious bias, cultural competence, and trauma & early years development.

All of the charity's practitioners received regular clinical supervision at an appropriate level and had regular management reviews to monitor progress and provide support.

The charity has comprehensive policies and procedures in place and a full set of Practice Standards, to which practitioners sign up annually. Safer recruiting methods are used for all persons working with children and they receive a full induction and regular supervision. We regularly review and update our safeguarding policy and practice and ensure that for everyone involved in the charity safeguarding is always the priority and always front of mind.

Carrie-Ann Black, Head of Nursing for Research and Quality at the South London and Maudsley NHS Trust, has remained our Lead Safeguarding Trustee.

The Clinical, Ethics and Safeguarding Group, chaired by Carrie-Ann and comprising internal and external members, considers safeguarding requirements and ethical issues and practice standards. A Clinical Panel, comprising a Clinical Supervisor, the Clinical Services Manager and the Lead Trustee for Safeguarding, can be convened should the Charity Director be absent and immediate discussion or advice on a clinical matter be required.

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Trustees' annual report *(continued)*

Year ended 31 July 2023

Measuring our effectiveness:

To date, Blue Smile has directly supported 1,498 children one-to-one and a further 1,019 children through groups and workshops. We know we indirectly help countless others in the schools in which we work. Evaluation shows Blue Smile's early intervention and prevention model to be highly effective. The fact that services are delivered in consultation with and in schools mean they are readily accessible even to families who may otherwise find it difficult to transport their children to services outside school and outside school hours.

We have seen an increase in the average number of problems and symptoms this year, potentially reflecting increasing complexity in children's mental health needs. There was a big increase in the number of complex cases immediately after the pandemic - when we saw 65% of referrals involving complex needs and, although this dropped again in 21/22, this has resurged this year to 60%.

More than 1 in 4 referrals record parental/family mental illness, an increase of 22% since 2020/21. Domestic abuse reporting, which went down in 2021 spiked again by 24%. 17% of children referred had social care involvement. 29% of children had at least 4 Adverse Childhood Experiences (ACEs), a significant increase from the previous year where the figure was 17%. Having multiple ACEs has been identified as a major risk factor for serious illness, such as heart disease and cancer, and emotional and social problems later on in adult life.

We have a robust system of outcome measures in place for our services, using a variety of bespoke and standardised measures. We consider measurement of these outcomes to be a core part of clinical decision-making and ensuring that our work is effective.

Our Strengths and Difficulties Questionnaire (SDQ) progress and clinical recovery rates show that children's emotional functioning is significantly improved with Blue Smile's early support, which can prevent more serious difficulties later on in life and improve long-term life prospects. Our goals based Blue Smile Aims Measure outcomes demonstrates that supporting children's emotional wellbeing reduces behavioural difficulties and emotional blocks related to learning.

Blue Smile collects data on children's willingness to engage in school life such as classroom activities and extracurricular clubs. Results show that 61% of teachers have found that children's willingness to engage in school has increased following therapy. Additionally, 44% of children have had their attendance improved following therapy and 34% of the children performing below the national curriculum level improved their performance in at least one or more main areas of study (reading, writing, and maths) to be in line with the curriculum expectations. These figures demonstrate that Blue Smile's services led to better school engagement and academic performance as well as benefits to classroom dynamics and the school as a whole.

Feedback from children is very important to us and can speak as compellingly, and more so, than the figures. Feedback from one child was: *"If you are having any sort of problem, a worry, then go because your Blue Smile person will understand you and help you when you need it most."*

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Trustees' annual report *(continued)*

Year ended 31 July 2023

Financial review

The financial year ending July 2023 resulted in a very small deficit of £569 (2022: surplus of £98,831) as against a budgeted deficit of £47,355. Service and fundraising income came in below budget but expenditure was significantly lower than budget resulting in a break even position at end of year. Lower costs were as a result of continued efforts to find back-office efficiencies and also a result of capacity limitations in the therapeutic workforce - availability of therapists has to some degree limited our expenditure on contracts with them. Service income was lower to a modest degree than budget; fundraising performance was strong against an ambitious budget but equally constrained by lack of fundraising expertise for part of the year. We are pleased to report that following successful recruitment the fundraising team is now back to full strength.

Overall income was £469,766 compared to £500,309 in 2022.

Voluntary income decreased from £335,127 in 2022 to £279,253.

Over the year, we have been extremely fortunate to have been supported by some very generous partners. These cover trusts and funds, community fundraising efforts, individual donors many of whom give on a regular basis and corporates. We are extremely grateful to them all.

Overall income

Income from donations, grants, fundraising events and bank interest amounted to £283,201 (2022: £337,939).

Reserves policy:

Blue Smile continues to emphasise prudent management of its reserves and long-term financial planning. The Trustees reviewed and updated the reserves policy in October 2021 and the actual level of reserves compared to this policy is reviewed on a regular basis. In setting and reviewing Blue Smile's Reserves Policy, the Board takes into account the charity's commitment to working long-term with children (the aim is an average of two school terms), as well as the annual Service Level Agreements with schools. Having assessed potential threats and risks, the Trustees have agreed the need to maintain sufficient income reserves to:

- protect the continuity of the charity's work
- allow for fluctuations in fundraising income
- cover unexpected expenditure and contingencies
- fund the costs of growth and transformation
- enable the charity to wind up in an orderly and ethical fashion should it become no longer viable for the charity to continue

The trustees consider the optimal amount for reserves is 4 months' running costs. This equates, on the basis of the budget agreed by trustees for the 22/23 year, to approximately £190,000.

As at 31 July 2023, the actual free reserves totalled £378,638 (2022: £336,535). Reserves, and income and expenditure, are monitored closely by the Remuneration and Finance subcommittee and Board.

In 2022/2023 the charity designated £10,000 towards hardware to support the cloud-based data system project and £25,000 towards the provision of a Partner School service in a new school. These costs remain unexpensed at the year end.

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2023

Financial review *(continued)*

Investment Policy:

The charity does not have significant reserves to invest. Cash balances are held in current and deposit bank accounts with the Charity's bankers.

Plans for future periods

We continued to implement our 2021 to 2023 Strategy, focused on continuing our 1 to 1 service, building on our learning from the remote support we offered during the pandemic, strengthening our data and continuing to invest in evaluation and research and reaching more children. In Spring 2023 we convened a workshop of Trustees and a discussion with staff to develop a new strategy to run from 2023, which has now been agreed and launched.

We plan to continue to build on our expanded groupwork offer; groupwork is enabling us to reach more children, help them develop resilience. Groupwork supports our early intervention and preventative approach and makes best use of our expert practitioner resource.

We are exploring options for engaging with researchers and developers of digital services to understand the potential benefits (and limitations) of different delivery models for our services. Blue Smile continues to be active in The Fullscope Project, a consortium of seven leading organisations that support the mental wellbeing of children and/or young people in Cambridgeshire and Peterborough. Fullscope has a 3-year programme that will improve provision, establish clearer opportunity pathways, and have national significance in influencing the sector as a whole. The participating organisations are Blue Smile, Cambridge Curiosity & Imagination, Centre 33, CPSL Mind, The Kite Trust and Ormiston Families.

Blue Smile Project

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Trustees' annual report *(continued)*

Year ended 31 July 2023

Structure, governance and management

Governing documentation:

Blue Smile is the working name of Blue Smile Project. It is a company limited by guarantee with no share capital. It was incorporated on 18 October 2010 under company registration number 7411348 and is governed by its Memorandum and Articles of Association. It was registered as a charity on 8 December 2010 under charity number 1139279. Its principal office and registered office is at 47-51 Norfolk St, Cambridge, CB1 2LD.

Patron:

Our Patron is Professor Sir Simon Baron-Cohen, Professor of Developmental Psychopathology at the University of Cambridge and Director of the Autism Research Centre.

Our Charity Director is Dr Anne Kent-Taylor.

Bankers and Advisers:

Independent examiner

L Thurston FCCA, Lovewell Blake, LLP, Chartered accountants, First Floor, Suite 2, Hillside Business Park, Bury St Edmunds, IP32 7EA

Bankers

The Co-operative Bank Plc, PO Box 250, Skelmersdale, WN8 6WT

The Charity Bank Limited, Fosse House, 182 High Street, Tonbridge, TN9 1BE

Website www.bluesmile.org.uk

Trustees

The trustees bring a variety of experience and skills. They meet bi-monthly and more often where necessary. The trustees oversee the work of the Charity Director, make major decisions, approve policy, review risks, and determine strategy. The Trustees delegate day-to-day management of the charity to the Charity Director.

No trustee is an employee of the company nor has any beneficial interest but each is a member as well as a Director of the company and guarantees to contribute £1 in the event of a winding up.

Recruitment and appointment of trustees:

Trustees are recruited for their skills and experience and generally following advertisement. They are appointed by the Board in accordance with the Memorandum and Articles of Association and in accordance with 'safer recruitment' practices. There must be at least three and not more than nine Trustees.

Trustees must, according to the Articles of Association, retire after 5 years' service and may not be reappointed more than once. Trustees may be appointed again after they have served ten years but only with a 12-month break.

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2023

Structure, governance and management *(continued)*

Trustee induction and training:

New Trustees meet the Charity Director, Clinical Services Manager and other office staff. They are given an induction pack, including the Memorandum and Articles of Association, the current strategy, the most recent full accounts and Annual Review, plus recent management accounts. Trustee meeting minutes from previous meetings as well as reports from advisory groups and sub-committees are also available to them. Those new to the role of Trustee are recommended to obtain and read the 'Good Trustee Guide' from the National Council for Voluntary Organisations. Training is available to trustees.

The Board abides by the principles underlying the ACEVO Code of Good Governance.

The Trustees are:

Naomi Mallick - Chair of Trustees
Chris O'Connor - Treasurer
Carrie-Ann Black - Lead Trustee for Safeguarding
Angela McKeown
Sarah Nolasco
Nicholas Froy
Hannah Buxton (appointed 13/03/2023)

Our advisory groups and committees, who report to the Board, are:

- Clinical, Ethics and Safeguarding Group (Chair, Carrie-Ann Black)
- Remuneration and Finance Committee (Chair, Chris O'Connor)

Both committees and groups contain at least one trustee and at least one staff member; CEG also benefits from the expertise of volunteer members.

As well as these formal groups, the charity benefits from the support of other skilled volunteers, to whom we are very grateful.

Senior staff reporting to the Charity Director in the reporting year were Cara Parker Head of Fundraising and Development until March 2023, Rosi Jack, Fundraising Manager from June 2023, Anita Gatt, Clinical Services Manager, Vicki Osborne, Clinical Administration and Recruitment Manager, and Amna Hamza, Data and Impact Officer.

Blue Smile Project

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Trustees' annual report *(continued)*

Year ended 31 July 2023

Structure, governance and management *(continued)*

Risk Assessment:

The Trustees operate a formal risk management process. Trustees and Charity Director together identify and record key risks, their probability, impact and mitigating actions. Risks are reviewed by Board committees and at full Board. Risk Management was overseen by Sarah Nolasco, with the different groups/committees reporting to the Board on the risks relevant to their remit.

The key areas of potential risks the Board identified as ones to keep under review in 2023/2024 are:

- Capacity to deliver/capacity of clinical resource insufficient to meet demand
- Failure to raise sufficient fundraised income
- Loss of school support

Key measures that have been put in place to manage each of these risks are:

- Maintain relationships with Faculty of Education and build relationships with other training organisations
- Clear role descriptions for clinical roles; Implement recruitment and retention proposals
- Review remuneration and support package
- Set up of group model to support more children with reduction in 1:1 service model
- Review qualifications and where they sit to support different types of work
- Fundraising targets set and monitored, concentrating on areas of highest ROI
- Balance resources between fundraising and comms
- Develop strong links with donor sources, undertaking due diligence on funders
- Assess impact of competing charities
- Review contribution from schools and improve links between schools and statutory funded services
- Review resourcing and mitigate lack of capacity through use of existing staff (overtime) and freelancers
- Initial assessment of schools
- Annual SLAs with review of cost and termination procedures
- Maintain good relationships with Heads
- Maintain state school representation of Board
- Ensure ongoing delivery of Outreach service which ensures more schools are able to benefit from service and minimises reliance on Partner Schools

Independent examiner reappointment

A resolution to appoint L Thurston FCCA of Lovewell Blake LLP as independent examiner will be proposed at the next meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 5th April 2024 and signed on behalf of the board of trustees by:



Naomi Mallick
Chair

Blue Smile Project

Company Limited by Guarantee

Independent examiner's report to the trustees of Blue Smile Project

Year ended 31 July 2023

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 July 2023 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements 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 company's financial statements 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 the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



L Thurston FCCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
First Floor Suite
2 Hillside Business Park
Bury St Edmunds
IP32 7EA

5 April 2024

Blue Smile Project

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 July 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	199,066	80,187	279,253	335,127
Charitable activities	6	183,906	2,659	186,565	162,370
Investment income		3,948	—	3,948	2,812
Total income		<u>386,920</u>	<u>82,846</u>	<u>469,766</u>	<u>500,309</u>
Expenditure					
Expenditure on raising funds:					
Costs of fundraising	7	59,003	—	59,003	50,388
Charitable activities	8	305,814	105,518	411,332	351,090
Total expenditure		<u>364,817</u>	<u>105,518</u>	<u>470,335</u>	<u>401,478</u>
Net (expenditure)/income and net movement in funds		<u>22,103</u>	<u>(22,672)</u>	<u>(569)</u>	<u>98,831</u>
Reconciliation of funds					
Total funds brought forward		356,535	44,580	401,115	302,284
Total funds carried forward		<u>378,638</u>	<u>21,908</u>	<u>400,546</u>	<u>401,115</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 19 to 29 form part of these financial statements.

Blue Smile Project

Company Limited by Guarantee

Balance sheet

31 July 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	12		7,753		1,917
Current assets					
Debtors	13	321,282		4,410	
Cash at bank and in hand		<u>400,963</u>		<u>411,070</u>	
		722,245		415,480	
Creditors: Amounts falling due within one year	14	<u>(329,452)</u>		<u>(16,282)</u>	
Net current assets			392,793		399,198
Total assets less current liabilities			<u>400,546</u>		<u>401,115</u>
Net assets			<u>400,546</u>		<u>401,115</u>
Funds of the charity					
Restricted funds			21,908		44,580
Unrestricted funds			<u>378,638</u>		<u>356,535</u>
Total charity funds	16		<u>400,546</u>		<u>401,115</u>

For the year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on and are signed on behalf of the board by:

5th April 2024

Naomi Mallick
Chair

Naomi Mallick

Company registration number: 07411348

The notes on pages 19 to 29 form part of these financial statements.

Blue Smile Project

Company Limited by Guarantee

Statement of cash flows

Year ended 31 July 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(569)	98,831
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,068	383
Dividends, interest and rents from investments	(3,948)	(2,812)
Accrued expenses/(income)	77,700	(33,070)
<i>Changes in:</i>		
Trade and other debtors	(81,872)	42,276
Trade and other creditors	470	(9,350)
Cash generated from operations	(4,151)	96,258
Net cash (used in)/from operating activities	(4,151)	96,258
Cash flows from investing activities		
Dividends, interest and rents from investments	3,948	2,812
Purchase of tangible assets	(9,904)	(2,300)
Net cash (used in)/from investing activities	(5,956)	512
Net (decrease)/increase in cash and cash equivalents	(10,107)	96,770
Cash and cash equivalents at beginning of year	411,070	314,300
Cash and cash equivalents at end of year	400,963	411,070

The notes on pages 19 to 29 form part of these financial statements.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 July 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 47-51 Norfolk Street, Cambridge, CB1 2LD.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going concern

The accounts have been prepared on the on going concern basis and the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Association to be able to continue as a going concern.

(c) Income tax

As a registered charitable company, the activities are exempt from United Kingdom Income and Corporation taxation, provided that the income is applied to charitable purposes.

(d) Fund accounting

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

Designated funds are where necessary, unrestricted funds earmarked by the trustees for particular future project or commitment.

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.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

(e) Income

All income included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is recognised when it is due under terms of funding agreements.

(f) Expenditure

All expenditure is accounted for on an accruals basis as a liability is incurred. Expenditure includes any VAT that cannot be recovered and is reported as part of the expenditure to which it relates. Expenditure is allocated between:

- Expenditure incurred directly in the fulfillment of the charity's objectives (charitable expenditure).
- Expenditure incurred directly in the effort to raise voluntary contributions (costs of fundraising).

(g) Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

(h) Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other recognised gains and losses, except to the extent that it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

(i) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | | |
|-----------|---|-------------------|
| Equipment | - | 33% straight line |
|-----------|---|-------------------|

(j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instrument. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2023

4. Limited by guarantee

The company is limited by guarantee, not having a share capital, and is also a registered charity; it is not liable to corporation tax. In the event of the charity being wound up, the liability in respect of guarantee is limited to £1 per member of the limited liability company.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Corporate donations	16,205	–	16,205
Community and events	16,821	2,122	18,943
Individual donations	9,474	–	9,474
Trusts and grants	146,570	75,065	221,635
Major donors	2,000	3,000	5,000
Gift aid	7,808	–	7,808
Legacies	188	–	188
	<u>199,066</u>	<u>80,187</u>	<u>279,253</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Corporate donations	8,946	22,615	31,561
Community and events	28,651	348	28,999
Individual donations	13,971	–	13,971
Trusts and grants	141,182	83,707	224,889
Major donors	–	14,580	14,580
Gift aid	4,894	–	4,894
Legacies	16,233	–	16,233
	<u>213,877</u>	<u>121,250</u>	<u>335,127</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Service fees	<u>183,906</u>	<u>2,659</u>	<u>186,565</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Service fees	<u>155,056</u>	<u>7,314</u>	<u>162,370</u>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2023

7. Costs of fundraising

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of fundraising	<u>59,003</u>	<u>59,003</u>	<u>50,388</u>	<u>50,388</u>

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Salary and social security costs	134,463	105,518	239,981
Premises	12,288	—	12,288
Professional fees of clinical teams and consultants	106,822	—	106,822
Office costs	36,646	—	36,646
Legal and professional	2,253	—	2,253
Training and recruitment	9,636	—	9,636
Sundries	<u>3,706</u>	<u>—</u>	<u>3,706</u>
	<u>305,814</u>	<u>105,518</u>	<u>411,332</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Salary and social security costs	80,396	104,566	184,962
Premises	11,774	—	11,774
Professional fees of clinical teams and consultants	107,385	—	107,385
Office costs	29,555	—	29,555
Legal and professional	1,945	—	1,945
Training and recruitment	6,619	—	6,619
Sundries	<u>8,850</u>	<u>—</u>	<u>8,850</u>
	<u>246,524</u>	<u>104,566</u>	<u>351,090</u>

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,400</u>	<u>2,082</u>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2023

10. Staff costs

	2023 £	2022 £
Wages and salaries	272,058	208,439
Social security costs	10,210	8,284
Pension costs	3,755	2,930
	<u>286,023</u>	<u>219,653</u>

The average head count of employees during the year was 18 (2022: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No	2022 No
Management	1	1
Clinical operations	3	2
Other	5	5
	<u>9</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2022: £Nil).

Key management personnel

Key management personnel include all personnel that have the authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £44,766 (2022: £40,371).

11. Trustee remuneration and expenses

No trustee received remuneration in the current or prior year, directly or indirectly, from the charity. No expenses were reimbursed to the trustees during the year.

12. Tangible fixed assets

	Equipment £
Cost	
At 1 August 2022	14,714
Additions	9,904
At 31 July 2023	<u>24,618</u>
Depreciation	
At 1 August 2022	12,797
Charge for the year	4,068
At 31 July 2023	<u>16,865</u>
Carrying amount	
At 31 July 2023	<u>7,753</u>
At 31 July 2022	<u>1,917</u>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2023

13. Debtors

	2023	2022
	£	£
Trade debtors	80,361	2,021
Prepayments and accrued income	240,281	1,749
Other debtors	640	640
	<u>321,282</u>	<u>4,410</u>

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	14,139	13,863
Accruals and deferred income	314,700	2,000
Social security and other taxes	371	–
Other creditors	242	419
	<u>329,452</u>	<u>16,282</u>

15. Deferred income

	2023	2022
	£	£
Amount deferred in year	<u>312,700</u>	<u>–</u>

During the year the charity received conditional income amounting to £312,700 (2022: £Nil) where the service period or performance related conditions were met after the balance sheet date. This amount has been deferred into the following year.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2023

16. Analysis of charitable funds

Year ended 31 July 2023

	At 1 August 2022 £	Income £	Expenditure £	Transfers £	At 31 July 2023 £
Restricted Funds					
CCF Innovate and Cultivate	–	6,565	(6,565)	–	–
CCF Warwick Dominey	–	5,000	(5,000)	–	–
Clothworkers Foundation	10,000	–	(10,000)	–	–
Community Fund at the Leys	5,000	–	(5,000)	–	–
Co-Op Community Fund	–	2,122	(2,122)	–	–
EACT	–	6,500	(6,500)	–	–
ECDC	–	1,000	(1,000)	–	–
Ely Community Unit Trust	–	2,000	(2,000)	–	–
Evelyn Trust	–	2,659	(2,659)	–	–
John Coates	–	5,000	(5,000)	–	–
Netherby Trust	–	25,000	(20,792)	–	4,208
Openwork Foundation	15,000	15,000	(15,000)	–	15,000
Red Hill Trust	–	4,000	(4,000)	–	–
Robert Heylen	–	3,000	(3,000)	–	–
Strangward Trust	–	5,000	(5,000)	–	–
Timothy Lowe	14,580	–	(11,880)	–	2,700
	<u>44,580</u>	<u>82,846</u>	<u>(105,518)</u>	<u>–</u>	<u>21,908</u>
Unrestricted Funds					
Designated projects	20,000	–	–	15,000	35,000
General Funds	<u>336,535</u>	<u>386,920</u>	<u>(364,817)</u>	<u>(15,000)</u>	<u>343,638</u>
	<u>356,535</u>	<u>386,920</u>	<u>(364,817)</u>	<u>–</u>	<u>378,638</u>
Total funds	<u><u>401,115</u></u>	<u><u>469,766</u></u>	<u><u>(470,335)</u></u>	<u><u>–</u></u>	<u><u>400,546</u></u>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2023

Year ended 31 July 2022

	At 1 August 2021 £	Income £	Expenditure £	Transfers £	At 31 July 2022 £
Restricted Funds					
Arnold Clark Community Foundation	–	1,000	(1,000)	–	–
Cambridge Community Foundation	1,350	8,414	(9,764)	–	–
Clothworkers Foundation	–	10,000	–	–	10,000
Community Chest Application - SCDC	–	5,422	(5,422)	–	–
Community Fund at the Leys	–	5,000	–	–	5,000
Co-Op Community Fund	–	348	(348)	–	–
EACT	–	6,000	(6,000)	–	–
ECET	6,845	–	(6,845)	–	–
Edward Gostling Foundation	–	5,000	(5,000)	–	–
Evelyn Trust	–	7,314	(7,314)	–	–
Groundworks	284	–	(284)	–	–
Kelly Family Foundation Trust	436	–	(436)	–	–
Newby Trust	6,667	–	(6,667)	–	–
Openwork Foundation	5,000	15,000	(5,000)	–	15,000
Postcode Places Trust	–	17,371	(17,371)	–	–
Qualcomm Foundation	–	18,615	(18,615)	–	–
Red Hill Trust	–	2,000	(2,000)	–	–
Robert Heylen	–	4,000	(4,000)	–	–
Sir Bernard and Lady Schrierer Foundation	–	3,000	(3,000)	–	–
Timothy Lowe	–	14,580	–	–	14,580
Toy Trust	–	2,500	(2,500)	–	–
	<u>20,582</u>	<u>128,564</u>	<u>(104,566)</u>	<u>–</u>	<u>44,580</u>
Unrestricted Funds					
Designated projects	40,000	–	–	(20,000)	20,000
General Funds	241,702	371,745	(296,912)	20,000	336,535
	<u>281,702</u>	<u>371,745</u>	<u>(296,912)</u>	<u>–</u>	<u>356,535</u>
Total funds	<u><u>302,284</u></u>	<u><u>500,309</u></u>	<u><u>(401,478)</u></u>	<u><u>–</u></u>	<u><u>401,115</u></u>

Restricted fund purposes

Netherby Trust - The income received within this fund is restricted to Groupwork coordinator salary and delivery of groupwork.

Openwork Foundation - The income received within this fund is restricted to work at Orchard Park Primary School, Cambridge.

Timothy Lowe - The income received within this fund is restricted to outreach work at Hemingford Grey school.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2023

The following restricted projects have been completed in this or the prior year:

Arnold Clark Community Foundation - The income received within this fund is restricted to the delivery of 121 therapy sessions.

Cambridge Community Foundation - The income received within this fund is restricted for LAC at St Andrews (partner schools).

CCF Innovate and Cultivate - The income received within this fund is restricted to pilot of Survive and Thrive year 7 transition groupwork.

CCF Warwick Dominey - The income within this fund is restricted to providing a weekly "Blue Smile Day" in any partner school.

Clothworkers Foundation - The income received within this fund is restricted to laptops for Digital Integration Project.

Community Chest Application - SCDC - The income received within this fund is restricted for art materials in art packs.

Community Fund at the Leys - The income received within this fund is restricted to our work at The Grove Primary School.

Co-Op Community Fund - The income received within this fund is restricted to practitioner training.

EACT - The income received within this fund is restricted to work at Pendragon Community Primary School, Papworth Everard.

ECDC - The income received within this fund is restricted to work at St Andrew's CofE Primary School, Soham.

ECET - The income received within this fund is restricted to Cherry Hinton and Shirley Primary (partner schools).

Edward Gostling Foundation - The income received within this fund is restricted to our work at The Grove Primary School.

Ely Community Unit Trust - The income received within this fund is restricted to work at St Andrew's CofE Primary School, Soham.

Evelyn Trust - The income received within this fund is restricted to Managing Change groupwork.

Groundworks - The income received within this fund is restricted for individual therapy kits.

John Coates - The income received within this fund is restricted to providing a weekly "Blue Smile Day" in any Partner School.

Kelly Family Foundation Trust - The income received within this fund is restricted for Parent and child work.

Newby Trust - The income received within this fund is restricted to Ridgefield (partner school).

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2023

Postcode Places Trust - The income received within this fund is restricted to the salary costs of our Clinical Operations Manager.

Qualcomm Foundation - The income received within this fund is restricted to our Digital Integration Project.

Red Hill Trust - The income received within this fund is restricted to work at The Grove Primary School, Cambridge.

Robert Heylen - The income received within this fund is restricted to work at Histon and Impington Brook Primary School.

Sir Bernard and Lady Schrierer Foundation - The income received within this fund is restricted to our work at Cherry Hinton Primary School.

Schrierer Foundation - The income received within this fund is restricted to the purposes set out by the fund provider.

Strangward Trust - The income received within this fund is restricted to in-school counselling service in Cambridgeshire.

Toy Trust - The income received within this fund is restricted to the cost of art and play resources.

Designated fund purposes:

In 2022/2023 the charity designated £10,000 towards hardware to support the cloud-based data system project and £25,000 towards the provision of a Partner School service in a new school. These costs remain unexpensed at the year end.

17. Analysis of net assets between funds

Year ended 31 July 2023

	Fixed Assets £	Current Assets £	Creditors Less Than 1 Year £	Total £
General Funds	7,753	665,337	(329,452)	343,638
Designated Funds	—	35,000	—	35,000
Restricted Funds	—	21,908	—	21,908
	<u>7,753</u>	<u>722,245</u>	<u>(329,452)</u>	<u>400,546</u>

Year ended 31 July 2022

	Fixed Assets £	Current Assets £	Creditors Less Than 1 Year £	Total £
General Funds	1,917	350,900	(16,282)	336,535
Designated Funds	—	20,000	—	20,000
Restricted Funds	—	44,580	—	44,580
	<u>1,917</u>	<u>415,480</u>	<u>(16,282)</u>	<u>401,115</u>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2023

18. Analysis of changes in net debt

	At 1 Aug 2022	Cash flows	At 31 Jul 2023
	£	£	£
Cash at bank and in hand	<u>411,070</u>	<u>(10,107)</u>	<u>400,963</u>

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	5,649	5,649
Later than 1 year and not later than 5 years	<u>1,809</u>	<u>3,617</u>
	<u>7,458</u>	<u>9,266</u>

20. Related parties

During the year the charity paid Elizabeth Froy amounts for employment of £Nil (2022: £8,794). Elizabeth Froy is related to the trustee Nicholas Froy. There were no other related party transactions in this or the prior period.