

COMPANY REGISTRATION NUMBER: 07411348

CHARITY REGISTRATION NUMBER: 1139279

Blue Smile Project
Company Limited by Guarantee
Unaudited independently examined financial
statements
31 July 2024

Blue Smile Project
Company Limited by Guarantee
Financial statements
Year ended 31 July 2024

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	16
Statement of financial activities (including income and expenditure account)	17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report

Year ended 31 July 2024

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 2024.

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.

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 2024.

Blue Smile continues to offer vital support for primary age children at a time when the mental health of children and young people is a matter of rising concern. Our aim is to provide an accessible service to address the needs of as many children as possible. We aim to ensure that what we do is effective and robustly evidence-based and continue to be at the forefront of best practice in the field.

This year we have invested more in psychoeducational groups for children; this has yielded promising results and useful data which is enabling us to refine our offer. Groupwork runs alongside our one-to-one work, which remains a tried and tested core service for schools across Cambridgeshire. We continue to invest in our 'whole school' philosophy, supporting the whole school community in a variety of ways, tailored to need, in our nine Partner Schools.

We have continued to hold at the same rate the financial contribution schools make towards our services, given pressures on school budgets. As our costs have risen with inflation and for other reasons, this has meant that we have increased the charitable subsidy through fundraised income. We have also offered some flexibility e.g. offering a smaller Partner School service in one school for a smaller contribution and temporarily increasing the charitable contribution in exceptional circumstances for one school.

We have continued to gradually expand our reach this year. We have provided one-to-one therapy for 266 children, as compared to 255 last year and 232 the year before, and we have supported 158 children through psychoeducational groups, as compared to 153 and 59 respectively last year and the year before that.

Blue Smile's charitable objectives focus particularly on those children facing disadvantage. This year 52% of the children we worked with were eligible for free school meals and 49% were on the school Special Educational Needs Register. We continue to focus on schools and children who most need our help and whose families may not have the means to access help elsewhere.

This year we have adjusted our model to follow the evidence about the number of sessions which yields best results for children. We now offer one-to-one work on the basis of 20 weekly sessions, though this can be flexed if necessary to reflect the needs of an individual child. We are committed to continuing to build and refine our evaluation and evidence base.

This year we worked with 9 Partner Schools and 28 other schools.

We have made good use of our now embedded cloud-based system for holding and managing data to ensure data is accurate and up to date, that any safeguarding issues can be fully and securely recorded and reviewed and that we are evaluating and reviewing all the services we provide as we go along.

We adopted a new Strategy in the 2023/24 year as our previous Strategy came to a close in 2023. Our current Strategy focuses on four strategic aims: Deliver and Grow; Data and Impact; Our People and Our Organisation.

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

Clinical quality and effectiveness, and best safeguarding practice, remain at the heart of what we do. These issues are regularly on the agenda for Board meetings as well as the focus of meetings of the Clinical and Ethics Group, which reports into Board. Day to day, clinical and safeguarding issues are regularly reviewed and discussed by the Director and Clinical Services Manager. Safeguarding was the core theme of our Blue Smile Day which all staff, therapists, volunteers and Trustees are strongly encouraged to attend, and the Day involved some excellent training and talks for the whole team on different aspects of safeguarding. I am grateful both to Carrie-Ann Black, our lead Safeguarding Trustee till Jan 2024, and to Angela McKeown, who ably stepped up to fill this role until a new Safeguarding Trustee, Karen Glisson, joined the Board in the 24/25 year.

We are extremely grateful to all those individuals, companies, community groups, trusts and foundations who have generously supported our work this year. I want to particularly thank our wonderful Friends of Blue Smile, who remain tireless in their support, and to pay special tribute to the late Dr Hassan Shakir-Khalil and his wife Anna who left us a very generous legacy this year. We are extremely grateful to Dr and Mrs Shakir-Khalil's family for supporting us to tell others about this legacy and about the lasting impact it will have for Blue Smile and in the lives of the children we support.

Naomi Mallick - Chair of the Board of Trustees

A letter from the Charity Director

We began 23/24 with a review our strategy and plan, to ensure that we are fit for purpose for the next three years. Our mission to transform the mental health and life chances of children across Cambridgeshire is underpinned by our four strategic aims:

" To reach more children with the right support at the right time, by delivering and growing an excellent mental health service " To enhance understanding of children's mental health and practice, by focusing on data and evidence, to support collaboration and innovation " To build a diverse and inclusive community of staff, therapists, trainee therapists and volunteers, who are empowered to support children and young people " To strengthen our organisational services, in order to have impact now and in the future

Throughout the year, we have focused on delivering excellent services - both one-to-one arts-based therapy and psychoeducational groupwork. We have worked in 37 Cambridgeshire schools and supported over 420 children. Nine Partner Schools received a holistic package of support whilst, at other schools, we delivered one-to-one therapy, groupwork, or teacher mentoring, depending on need.

In total, we supported 266 children via one-to-one therapy. While mental health challenges can happen to any child, those from disadvantaged backgrounds are at much greater risk and face more barriers to access support. Children with special educational needs or disabilities are also more likely to experience anxiety, depression or low self-esteem than their peers. Of the children we supported last year, 52% were eligible for Pupil Premium, indicating economic disadvantage (national average: 24%) and 49% of children on the Special Educational Needs register (national average: 14%). The average age when starting therapy was 8 years, showing our commitment to early intervention.

Many children we support have been through highly stressful or traumatic experiences in their young lives - or "adverse childhood experiences" (ACEs). Those most reported were parental separation, domestic abuse, family mental illness and bereavement. 59% children accessing Blue Smile therapy were facing more than one adverse childhood experience (ACE), whilst 18% had experienced four or more ACEs.

Outcomes for children remain consistently positive, with 90% of children, 87% of parents and 90% of teachers reporting children had improved on their identified goals because of Blue Smile's support.

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

Blue Smile also collects data on the wider impact of our work, including children's willingness to engage in school life. For children who initially scored low (a score 5 or less out of 10), teachers reported 72% showed increased willingness to engage following therapy.

We continued to focus on expanding our provision of early intervention groupwork to reach more children. We were able to offer 24 groups, across five different themes, supporting over 150 children. This included the successful delivery of a pilot program "Worry Warriors" to support children at primary school experiencing anxiety. Children attending this group showed decreased anxiety and an increase in coping skills.

Blue Smile took key decisions during 23/24 that will enable us to scale up our service, reach more children, and keeping waiting times down.

We adopted a 20-week model of therapy, which our clinical data shows is the optimum time to ensure that a child can make good progress on their goals, allowing us to provide long-term support to more children. We increased therapists pay significantly, to better reflect the skills, qualifications and experience we require and address recruitment and retention challenges. We also launched Charitylog, a clinical record management system, that will allow us to manage clinical data safely and efficiently, enabling data-driven decision making and clear, real-time understanding of clinical need, to that we can maintain the highest possible quality of support for children.

Looking forward to 2025, Blue Smile will mark 15 years since its foundation. During that time, over 3000 children have been able to enjoy happier childhoods and build brighter futures thanks to specialist mental health support by Blue Smile therapists in Cambridgeshire schools.

This birthday year provides an occasion to celebrate what has been achieved and thank people who have played a significant role in Blue Smile's development, but it will also be an important opportunity to highlight the continued and growing need for children's mental health services and galvanise support for the coming years. With NHS figures showing that 1 in 5 children is currently experiencing significant mental health difficulties (up from 1 in 10 when we started), sadly Blue Smile's work is needed more than ever.

Anne Kent-Taylor - Charity Director

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

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)
Nicholas Froy
Angela McKeown
Sarah Nolasco
Carrie-Ann Black (Resigned 15/01/2024)
Hannah Buxton (Resigned 11/09/2024)

The Patron Professor Sir Simon Baron-Cohen

Charity Director Anne Kent-Taylor

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

Solicitors Mills & Reeve LLP
Botanic House
100 Hills Road
Cambridge
CB2 1PH

Website www.bluesmile.org.uk

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

Objectives and activities

Objectives:

Blue Smile's charitable objectives as set out in the Memorandum and Articles 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 49% are on the Special Educational Needs Register (as compared to a 14.1% national average), 22% are performing below national curriculum levels in all three of reading, writing and maths and 53% are eligible for Pupil Premium (as compared to the national average of 25.9%). 30% are both on the SEN Register and eligible for Pupil Premium and 59% of the children referred were identified as having experienced more than one Adverse Childhood Experiences.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011.

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

Achievements and performance

Providing a clinical service in Partner Schools

Blue Smile provides arts-based therapy and mentoring in Partner Schools in Cambridge 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 and development hubs, providing clinical placements for trainee therapists. We provide intensive one-to-one, long-term therapy (generally weekly in term-time for 20 weeks) for 12-16 children per week in each Partner School. In addition, we provide support for the whole school in the form of an offer tailored to each school including assemblies, psychoeducational groups for children, advice for parents, and formal and informal support for school staff.

Blue Smile offers a 'whole family' and 'whole school' approach in our Partner Schools, responsive 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. We engage with parents and carers through parent meetings, which are part of our model. We work with schools and where appropriate other agencies to ensure broader family needs are addressed. We also work to support teaching and other staff, providing support tailored to need.

In 2023/24 Blue Smile operated a Partner School service in Arbury Primary School, The Grove Primary School, Histon and Impington Brook Primary School, Orchard Park Community Primary School, The Galfrid 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 clinical services in other schools

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 'menu of services' from which schools can choose to support children with one-to-one therapy, provide psychoeducational support through group work, or provide formal teacher mentoring.

We have provided our outreach service in 14 schools where we offered one-to-one therapy, 6 schools where we offered psychoeducational groups, 5 schools where we offered both one-to-one and groupwork, and 3 schools where we offered formal teacher mentoring.

One-to-one provision

Overall, Blue Smile provided one-to-one therapy for **266 children** over **3,930 sessions** as compared to 255 children over 4,624 sessions in 2022/3. This consisted of **2,831 sessions** for **193 children** in our Partner Schools, and **1,099 sessions** to **73 children** in other schools.

We have adapted our model this year for both Partner Schools and other schools in that our one-to-one offer now consists of a package of 20 sessions for each child. We have made this change as our evaluation shows that more than 20 sessions do not improve outcomes for children; we are keen to ensure our approach is robustly evidence based and that we can support as many children as possible within the resources we have. The 20-session model can be flexed up or down as required as we recognise that each child is individual, and our service is tailored to each child's needs.

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

Additional 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 all schools. We have delivered:

- **24** psychoeducational groups to **158** children on topics such as Managing Big Feelings and, for children in Year 6, Moving on Up. We have also developed and rolled out a new group to help children address anxiety, called Worry Warriors.
- **27.5** hours of formal mentoring to staff in **3** schools (alongside the informal support and mentoring provided as part of the service to our Partner Schools).

We have also delivered several talks to external groups as part of our commitment to supporting the wider community. These included talks for student counsellors at the University of Cambridge Faculty of Education and "lunch and learn" events for our corporate supporters, including RXCelerate. Our staff also participated in an interview for World Mental Health Day 2023 on BBC Radio Cambridgeshire, Suffolk, and Norfolk

Maintaining clinical standards and supporting professional development

Supporting the professional development of our staff, practitioners, trainees and volunteers remains a priority for Blue Smile, as is our broader contribution to the development of the child mental health workforce in our region.

Across our clinical services, we worked with a total of 62 practitioners in 2023/24 who delivered work in schools. These included volunteer mentors, trainee therapists on clinical placement, and qualified therapists.

We delivered or hosted **6 training sessions** for a total of **174 attendees**, which included mental health practitioners from and beyond Blue Smile, trainees, and other members of the community interested in mental health work. As always, our training was offered free of charge to Blue Smile practitioners. **95.5%** of attendees agreed or strongly agreed that the training enhanced their skills, knowledge or understanding, and **91.7%** of attendees agreed or strongly agreed that the training was relevant to their role. The sessions covered areas such as safeguarding, supporting children with ADHD, the narrative arc, an introduction to dramatherapy, and working with hard-to-reach children.

We again brought the whole Blue Smile team together, including staff, students and self-employed therapists along with Trustees, for a Blue Smile Day on a Saturday in September 2023. The day involved a range of practical training sessions delivered by senior staff and the Safeguarding Trustee, with a focus on Safeguarding as well as affording an opportunity for people to network and spend some time together.

We continued our Student Bursary scheme this year, awarding a bursary of £1000 each to two Masters students doing a placement with Blue Smile, to support them to complete their training as Child and Adolescent Psychotherapists. The bursaries are designed to particularly support those who may face challenges in completing their professional training.

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

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

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, remained our Lead Safeguarding Trustee till her resignation from the Board in January 2024. Angela McKeown stepped in as Interim Lead Safeguarding Trustee; we have recruited a new Lead Safeguarding Trustee, Karen Glisson, in the 24/25 year. Karen has extensive safeguarding experience, and we have been pleased to welcome her to the Board.

The Clinical, Ethics and Safeguarding Group, chaired by Carrie-Ann and then Angela, 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 called if immediate discussion or advice on a clinical matter is required.

Evaluation and Impact - measuring our effectiveness

Since the start of the service in 2010, Blue Smile has supported over 1700 children through one to one therapy, 500 children through psychoeducational groups and a further 1000 children through assemblies and awareness raising workshops.

The support we offer to children also encompasses support for parents and carers and we also support whole school communities to better understand and deal with mental health challenges.

Our 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.

While we have seen a decrease in the average number of problems and symptoms this year, complex cases still make up 59% of the caseload and children are presenting with an average of 2.4 problems (such as family breakdown, bereavement or parental mental ill health) and 3.8 symptoms (such as anxiety/panic attacks, low self-esteem/identity problems and low mood/depression).

18% of referrals record parental/family mental illness, as compared to 27% in 22/23 and 22% the previous year. Domestic abuse reporting remains at around 21% of referrals which is down from the spike that was seen immediately after the pandemic. 17% of children referred had social care involvement. 18% of children had at least 4 Adverse Childhood Experiences (ACEs). 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 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.

We use two core measures to evaluate our one-to-one therapy:

Our 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 BSAM outcomes demonstrates that supporting children's emotional wellbeing reduces behavioural difficulties and emotional blocks related to learning.

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

On the BSAM, **90%** of children felt they had made progress on the goals they had set by the end of therapy and **87%** of parents said their children had made progress on those goals. In addition **90%** of teachers said that their pupil's problems identified had improved by the end of therapy.

As regards the SDQ, **65%** of parents felt that their child had improved by the end of therapy. Of the parents of children who started in the clinically diagnosable range, **69%** considered their child to have made noticeable improvement by the end of therapy, with **36%** having made a full recovery.

In addition, **48%** of children improved school attendance. And **32%** 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.

Blue Smile collects data on children's willingness to engage in school life such as classroom activities and extracurricular clubs. For children who initially scored low (a score 5 or less out of 10), teachers reported **72%** showed increased willingness to engage following therapy.

All of our psychoeducational groups are evaluated using robust measures appropriate to the specific group and show positive impacts including on children's ability to deploy coping strategies. For example, following participation in 'Worry Warriors', **87%** of the children reported improved ability to use appropriate strategies to tackle their worries

We use the feedback and evaluation to refine the groupwork offer; for example, in 24/25 we decided to deliver 'Survive and Thrive' groups for year 7 pupils separately for boys and girls.

We collect feedback directly from children: Here is some of the feedback we received this year.

Feedback on one-to-one work

"You should definitely go. It helps you learn and calm down. They're really kind and I know that if you're sad about something they'll help you be happy again."

Feedback on groups

"The group helped me to calm down"

(On what helped) "talking about problems and thinking of solutions I never thought about""It is amazing. Don't change."

"It helps you relax with your worries."

"It is really fun and I wish I could keep going."

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

Financial review

Ensuring financial sustainability

The financial year ending July 2024 resulted in a surplus of £21,672 (2023: deficit of £569) against a budgeted deficit of £30,281. Overall income was £551,943 compared to £469,766 in 2023 of which voluntary income increased from £279,253 in 2023 to £382,635. As a result of this surplus the net assets of the charity increased to £422,218. The cash balance remained relatively stable increasing from £400,963 to £431,449 as at 31 July 2024. Debtors and creditors fell by similar levels over the year as shown in the balance sheet to these accounts.

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, corporates and individual donors, many of whom give on a regular basis. We are extremely grateful to them all.

Overall income

Income from donations, grants, fundraising events and bank interest amounted to £389,921. Service fee income amounted to £162,022.

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 a few years ago, 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 6 months' running costs.

This equates, on the basis of the budget agreed by trustees for the 24/25 year, to £324,000.

As at 31 July 2024 total reserves held were £422,218 of which £10,615 was restricted as detailed in the notes to the accounts. The remaining £411,603 (2023: £378,638) is unrestricted and considered to be 'free reserve' in line with the Charity Commission guidance.

Trustees have carefully considered the way in which reserves above this level can be strategically invested to support the future development of Blue Smile.

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

Financial review *(continued)*

In April 2023, we made the decision to increase therapist fees to more fairly reflect the training, skills and experience of our workforce. This will be an additional expense of £60,000 towards our Partner School service alone. At the same time, we decided not to increase the contribution we seek from schools, in recognition of the pressures on school finances. In addition, we designated additional funds, of £10,000 beyond our usual level, to further subsidise our work at Partner Schools serving particularly disadvantaged areas. We also designated £10,000 of funding for laptops, recognising additional IT equipment needed now that all clinical data is recorded online following the rollout of our clinical record management system (Charitylog).

Reserves, and income and expenditure, are monitored closely by the Remuneration and Finance subcommittee and Board.

Designated funds

With respect to designated funds, 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. In 2023/2024 the charity further designated £13,000 towards the provision of a Partner School service in a new school, bringing the total amount designated for this purpose to £38,000. These costs remain unexpensed at the year end.

Investment Policy:

Cash balances are held in current and deposit bank accounts with the Charity's bankers

Plans for future periods

We plan to continue our new 20-week model for one-to-one therapy, following the evidence that more sessions than this do not yield better results for children. This will help us deliver good outcomes for more children. We also plan to build on our successful expansion of groupwork and our new 'Worry Warriors' pilot which had excellent feedback and positive evaluation results. Groupwork is an excellent model for early intervention and for helping children build resilience.

In the coming year we will explore geographical expansion and ways in which we can reach children particularly in more deprived areas or from families facing more challenges than the average.

Having done thorough research into digital models, we have concluded that in person delivery of the intensive one-to-one support we offer to young children cannot be readily replaced by any of the digital models currently on the market. Many of these models are aimed at less severe problems or situations, are aimed at older children/teenagers or involve high levels of parental engagement. We will continue to look at best ways to build on our digitisation of data and at digital models for supporting our work and making it more efficient in terms of delivery.

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 aims to affect a more accessible, relevant and equitable system to support children and young people with their mental wellbeing. The participating organisations are Blue Smile, Cambridge Curiosity and Imagination, Centre 33, CPSL Mind, The Kite Trust, Ormiston Families and YMCA Trinity.

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

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 2024

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.

For the 2023/24 year the Trustees were:

Naomi Mallick - Chair of Trustees

Angela McKeown - Interim Trustee Safeguarding Lead (from 15 January 2024)

Sarah Nolasco

Chris O'Connor - Treasurer

Carrie-Ann Black - Trustee Safeguarding Lead (resigned 15 January 2024)

Nick Froy

Hannah Buxton (resigned 11 September 2024)

We have a Clinical, Ethics and Safeguarding Group (CEG), chaired by the Trustee Safeguarding Lead, Carrie-Ann Black till 15 Jan 2024 thereafter Angela McKeown. This group includes volunteer members as well as the Safeguarding Trustee and staff members. It advises the Board on matters within its remit.

We also have a Remuneration and Finance Committee (RemCom), chaired by the Treasurer Chris O'Connor. RemCom comprises the Treasurer, the Chair of Trustees and the Charity Director and in 23/24 was also attended by Louise Buckingham, who provided finance and bookkeeping services on a consultancy basis. RemCom advises the Board on remuneration and finance matters and may also make decisions as delegated by the Board. Both CEG and RemCom report to the Board.

Senior staff reporting to the Director in the reporting year were Rosi Jack, Fundraising Manager, Anita Gatt, Clinical Services Manager, Vicki Osborne, Operations Manager and Amna Hamza, Data and Evaluation Lead.

Blue Smile Project

Company Limited by Guarantee

Trustees' annual report *(continued)*

Year ended 31 July 2024

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 CEG and RemCom reporting to the Board on the risks relevant to their remit.

Key areas of potential risk to Board identified to keep under review in 2024/5 are:

- Income: Failure to raise sufficient fundraised income.
- Capacity to deliver: Poor recruitment, retention, training and supervision of clinical teams limits ability to meet demand for services from schools.
- Loss of school support: Schools are unable or unwilling to work with Blue Smile.

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

- Fundraising targets set and monitored.
- Concentrate on areas of highest ROI.
- Balance resources between fundraising and comms.
- Develop strong links with donor sources.
- Focus on diversifying income streams to include individual donors and legacies.
- Assess impact of competing charities.
- Review contribution from schools.
- Undertake due diligence on funders.
- Ensure appropriate clinical measures in place.
- Maintain relationships with Faculty of Education.
- Build relationships with other training organisations.
- Clear role descriptions for clinical roles.
- Implement changes in delivery of services.
- Review remuneration and support package.
- Establish Blue Smile bursaries.
- 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.
- Consider the impact of competing charities and organisations.
- Initial assessment of schools.
- Annual SLAs with termination procedures.
- Annual review of cost to schools of services.
- Maintain good relationships with Heads/Chairs of Governors.
- Maintain state school experience on Board.
- Ensure ongoing delivery of outreach 1:1, groupwork and menu of services which ensures more schools are able to benefit from service and minimises reliance on Partner Schools.
- Practice standards and ethical framework.
- Feedback and evaluation processes.
- Complaints and concerns policy and procedure.
- Review and adapted Partner School model for individual 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.

Blue Smile Project

Company Limited by Guarantee

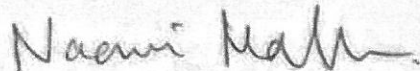
Trustees' annual report *(continued)*

Year ended 31 July 2024

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 3 March 2025 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 2024

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 July 2024 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 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.

 5/3/25

L Thurston FCCA
Independent Examiner

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

Blue Smile Project

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 July 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	268,978	113,657	382,635	279,253
Charitable activities	6	162,022	—	162,022	186,565
Investment income		7,286	—	7,286	3,948
Total income		<u>438,286</u>	<u>113,657</u>	<u>551,943</u>	<u>469,766</u>
Expenditure					
Expenditure on raising funds:					
Costs of fundraising	7	109,893	—	109,893	59,003
Charitable activities	8	295,428	124,950	420,378	411,332
Total expenditure		<u>405,321</u>	<u>124,950</u>	<u>530,271</u>	<u>470,335</u>
Net income/(expenditure) and net movement in funds		<u>32,965</u>	<u>(11,293)</u>	<u>21,672</u>	<u>(569)</u>
Reconciliation of funds					
Total funds brought forward		378,638	21,908	400,546	401,115
Total funds carried forward		<u>411,603</u>	<u>10,615</u>	<u>422,218</u>	<u>400,546</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 20 to 30 form part of these financial statements.

Blue Smile Project

Company Limited by Guarantee

Balance sheet

31 July 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	12		3,685		7,753
Current assets					
Debtors	13	184,437		321,282	
Cash at bank and in hand		431,449		400,963	
		<u>615,886</u>		<u>722,245</u>	
Creditors: Amounts falling due within one year	14	<u>(197,353)</u>		<u>(329,452)</u>	
Net current assets			<u>418,533</u>		<u>392,793</u>
Total assets less current liabilities			<u>422,218</u>		<u>400,546</u>
Net assets			<u>422,218</u>		<u>400,546</u>
Funds of the charity					
Restricted funds			10,615		21,908
Unrestricted funds			411,603		378,638
Total charity funds	16		<u>422,218</u>		<u>400,546</u>

For the year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

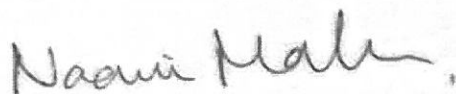
Directors' responsibilities:

- 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 31 March 2025, and are signed on behalf of the board by:

Naomi Mallick
Chair



Company registration number: 07411348

The notes on pages 20 to 30 form part of these financial statements.

Blue Smile Project

Company Limited by Guarantee

Statement of cash flows

Year ended 31 July 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure)	21,672	(569)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,068	4,068
Dividends, interest and rents from investments	(7,286)	(3,948)
Accrued expenses	64,259	77,700
<i>Changes in:</i>		
Trade and other debtors	73,436	(81,872)
Trade and other creditors	(132,949)	470
Cash generated from operations	<u>23,200</u>	<u>(4,151)</u>
Net cash from/(used in) operating activities	<u>23,200</u>	<u>(4,151)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	7,286	3,948
Purchase of tangible assets	—	(9,904)
Net cash from/(used in) investing activities	<u>7,286</u>	<u>(5,956)</u>
Net increase/(decrease) in cash and cash equivalents	30,486	(10,107)
Cash and cash equivalents at beginning of year	<u>400,963</u>	<u>411,070</u>
Cash and cash equivalents at end of year	<u>431,449</u>	<u>400,963</u>

The notes on pages 20 to 30 form part of these financial statements.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 July 2024

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 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 Charity 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 2024

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. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from grants and contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

(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.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

(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.

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 2024 £
Donations			
Corporate donations	15,174	2,000	17,174
Community and events	42,526	14,364	56,890
Individual donations	13,924	2,000	15,924
Trusts and grants	167,500	95,293	262,793
Major donors	—	—	—
Gift aid	4,280	—	4,280
Legacies	25,574	—	25,574
	<u>268,978</u>	<u>113,657</u>	<u>382,635</u>
	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>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 July 2024

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Service fees	162,022	—	162,022
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Service fees	183,906	2,659	186,565

7. Costs of fundraising

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of fundraising	109,893	109,893	59,003	59,003

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Salary and social security costs	115,937	54,848	170,785
Premises	12,394	—	12,394
Professional fees of clinical teams and consultants	108,207	69,602	177,809
Office costs	41,256	—	41,256
Legal and professional	2,801	—	2,801
Training and recruitment	7,613	—	7,613
Sundries	5,220	500	5,720
Bluesmile bursaries	2,000	—	2,000
	295,428	124,950	420,378
	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	3,706	—	3,706
Bluesmile bursaries	—	—	—
	305,814	105,518	411,332

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2024

9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,400	2,400

10. Staff costs

	2024	2023
	£	£
Wages and salaries	306,987	272,058
Social security costs	14,920	10,210
Pension costs	4,886	3,755
	<u>326,793</u>	<u>286,023</u>

The average head count of employees during the year was 18 (2023: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No	No
Management	1	1
Clinical operations	4	3
Other	5	5
	<u>10</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2023: £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 £44,676 (2023: £41,908).

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 this or the prior year.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2024

12. Tangible fixed assets

	Equipment £
Cost	
At 1 August 2023 and 31 July 2024	<u>24,618</u>
Depreciation	
At 1 August 2023	16,865
Charge for the year	<u>4,068</u>
At 31 July 2024	<u>20,933</u>
Carrying amount	
At 31 July 2024	<u>3,685</u>
At 31 July 2023	<u>7,753</u>

13. Debtors

	2024 £	2023 £
Trade debtors	6,294	80,361
Prepayments and accrued income	177,128	240,281
Other debtors	<u>1,015</u>	<u>640</u>
	<u>184,437</u>	<u>321,282</u>

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	19,339	14,139
Accruals and deferred income	177,850	314,700
Social security and other taxes	—	371
Other creditors	<u>164</u>	<u>242</u>
	<u>197,353</u>	<u>329,452</u>

15. Deferred income

	2024 £	2023 £
At 1 August 2023	312,700	—
Amount released to income	(312,700)	—
Amount deferred in year	<u>175,000</u>	<u>312,700</u>
At 31 July 2024	<u>175,000</u>	<u>312,700</u>

Deferred income relates to conditional grant income received in the year on behalf of projects being completed in following years.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2024

16. Analysis of charitable funds

Year ended 31 July 2024

	At 1 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
Restricted Funds					
The Asda Foundation	—	500	(500)	—	—
Cambourne Town Council	—	250	(250)	—	—
Cambridge Community Foundation	—	6,565	(6,565)	—	—
CCF - 52 Partnership Fund	—	7,500	(7,500)	—	—
Community Fund at the Leys	—	5,000	(5,000)	—	—
ECDC	—	1,000	(1,000)	—	—
ECET	—	9,003	(9,003)	—	—
Evelyn Trust	—	3,624	(3,624)	—	—
Groundworks	—	5,000	(5,000)	—	—
John Coates	—	8,300	(8,300)	—	—
Netherby Trust	4,208	25,000	(22,958)	—	6,250
Newmarket Festival	—	8,865	(4,500)	—	4,365
Openwork Foundation	15,000	—	(15,000)	—	—
PEM Charitable Trust	—	2,000	(2,000)	—	—
Pixel Foundation	—	5,000	(5,000)	—	—
Postcode Places	—	16,850	(16,850)	—	—
Red Hill Trust	—	2,000	(2,000)	—	—
Robert Heylen	—	2,000	(2,000)	—	—
Simon Gibson Charitable Trust	—	4,200	(4,200)	—	—
The Cole Charitable Trust	—	1,000	(1,000)	—	—
Timothy Lowe	2,700	—	(2,700)	—	—
	<u>21,908</u>	<u>113,657</u>	<u>(124,950)</u>	<u>—</u>	<u>10,615</u>
Unrestricted Funds					
Designated projects	35,000	—	—	13,000	48,000
General funds	<u>343,638</u>	<u>438,286</u>	<u>(405,321)</u>	<u>(13,000)</u>	<u>363,603</u>
	<u>378,638</u>	<u>438,286</u>	<u>(405,321)</u>	<u>—</u>	<u>411,603</u>
Total funds	<u><u>400,546</u></u>	<u><u>551,943</u></u>	<u><u>(530,271)</u></u>	<u><u>—</u></u>	<u><u>422,218</u></u>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2024

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	336,535	386,920	(364,817)	(15,000)	343,638
	<u>356,535</u>	<u>386,920</u>	<u>(364,817)</u>	<u>—</u>	<u>378,638</u>
Total funds	<u>401,115</u>	<u>469,766</u>	<u>(470,335)</u>	<u>—</u>	<u>400,546</u>

Restricted fund purposes

Netherby Trust - The income received within this fund is restricted for Groupwork Coordinator salary and groupwork delivery.

Newmarket Festival - The income received within this fund is restricted for groupwork in Newmarket primary schools.

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

The Asda Foundation - The income received within this fund is restricted for art and play resources for therapy.

Cambourne Town Council - The income received within this fund is restricted for Partner School service at Monkfield Park Primary School.

Cambridge Community Foundation - The income received within this fund is restricted for "Survive and Thrive" groupwork pilot.

CCF Innovate and Cultivate - The income received within this fund is restricted for "Survive and Thrive" groupwork pilot.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2024

CCF - 52 Partnership Fund - The income received within this fund is restricted for Partner School service at Pendragon & Monkfield Park schools.

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 Fund at the Leys - The income received within this fund is restricted for Partner School service at The Grove 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 for partner school service - St Andrew's Primary School, Soham.

ECET - The income received within this fund is restricted to support children with Special Educational Needs via Outreach service.

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 for Worry Warriors Groupwork pilot.

Groundworks - The income received within this fund is restricted for arts-based therapy in Partner Schools.

John Coates - The income received within this fund is restricted for Partner School service.

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

PEM Charitable Trust - The income received within this fund is restricted for Partner School service - Cambridge City schools.

Pixel Foundation - The income received within this fund is restricted for arts-based therapy in Partner Schools.

Postcode Places - The income received within this fund is restricted for Partner School Service - Galfrid School.

Red Hill Trust - The income received within this fund is restricted for Partner School service at The Grove school.

Robert Heylen - The income received within this fund is restricted for Partner School service - Histon & Impington Brook Primary School.

Simon Gibson Charitable Trust - The income received within this fund is restricted for Partner School service.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2024

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

The Cole Charitable Trust - The income received within this fund is restricted for Partner School service.

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

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. In 2023/2024 the charity further designated £13,000 towards the provision of a Partner School service in a new school, bringing the total amount designated for this purpose to £38,000. These costs remain unexpensed at the year end.

17. Analysis of net assets between funds

Year ended 31 July 2024

	Fixed Assets £	Current Assets £	Creditors Less Than 1 Year £	Total £
General Funds	3,685	557,271	(197,353)	363,603
Designated Funds	—	48,000	—	48,000
Restricted Funds	—	10,615	—	10,615
	<u>3,685</u>	<u>615,886</u>	<u>(197,353)</u>	<u>422,218</u>

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>

18. Analysis of changes in net debt

	At 1 Aug 2023 £	Cash flows £	At 31 Jul 2024 £
Cash at bank and in hand	<u>400,963</u>	<u>30,486</u>	<u>431,449</u>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2024

19. Operating lease commitments

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

	2024	2023
	£	£
Not later than 1 year	5,757	5,649
Later than 1 year and not later than 5 years	—	1,809
	<u>5,757</u>	<u>7,458</u>

20. Related parties

There were no related party transactions in this or the prior period.