

SMILE THROUGH SPORT

England & Wales · Charity number 1191534

Details

Other names SMILE THROUGH SPORT C.I.C

Status Registered

Legal form CIO

Registered 2020-09-29

Register [View on the Charity Commission register](#)

Contact

Address Smile Through Sport Plc
Unit 16c
Moorland Way
Nelson Park
Cramlington
NE23 1WE

Phone 01670457757

Email rachel@smilethroughsport.com

Website www.smilethroughsport.com

Activities

Objects: TO PROMOTE THE HEALTH OF DISABLED PEOPLE FOR THE PUBLIC BENEFIT BY CREATING OR ASSISTING IN CREATING OPPORTUNITIES FOR THEM TO PARTICIPATE IN AMATEUR SPORT AND PHYSICAL ACTIVITY

Activities: North East England based charity providing sport, physical activity and leisure activities to individuals of all ages, disabilities and backgrounds. Our charity offers one off events and competitions, weekly drop in sessions and training courses. Our ultimate aim is to improve the lives of disabled people within their communities through better health and social interaction.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£153,216	£165,116	-	-
2023-11-30	£140,398	£87,572	-	-
2022-11-30	£95,579	£92,700	-	-
2021-11-30	£133,789	£132,550	-	-

Trustees

Name	Role	Appointed
Stephen James Miller MBE	Chair	2020-06-06
Joanne Elizabeth Blackett		2025-07-14
Michael Jonathan Todd Costello		2022-06-01
Paul Robert McGettigan		2022-06-01
Tara Kate Tordoff		2023-09-12

SMILE THROUGH SPORT

England & Wales - Charity number 1191534

Accounts

REGISTERED COMPANY NUMBER: CE023942

REGISTERED CHARITY NUMBER: 1191534

SMILE THROUGH SPORT

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30TH NOVEMBER 2024

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
ADMINISTRATIVE INFORMATION**

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**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity Name	Smile Through Sport CIO
Charity Registration Number	1191534
Company Registration Number	CE023942
Principal Office	Unit 16c Moorland Way Nelson Park Cramlington NE23 1WE
Registered Office	Unit 16c Moorland Way Nelson Park Cramlington NE23 1WE
Trustees	Stephen James Miller Michael Costello Paul McGettigan Tara Tordoff
Chair	Stephen James Miller
Bankers	The Co-operative Bank
Accountant	CALA Associates Ltd Suite 2/3,2nd Floor 48 West George Street Glasgow G2 1BP

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
TRUSTEES REPORT**

Trustees' Annual Report for the period

From 1st December 2023 **To** 30th November 2024

Charity name: Smile Through Sport

Charity registration number: 1191534

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Smile Through Sport works to promote the health of disabled people for the public benefit by creating or assisting in creating opportunities for them to participate in amateur sport and physical activity.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Throughout the period identified the activities of the charity have been the delivery of weekly sport sessions for disabled children and young people, physical activity sessions for residents and attendees of residential care homes and community groups/centres and provision of one-off events for people with a wide range of disabilities. Alongside the direct provision of these sessions, the charity has worked to provide disability awareness and sport specific training courses. Throughout the year several projects were delivered within the North East including a Postcode Neighbourhood project to get people active throughout the most deprived areas of the region and the largest Boccia open held in England. This year we received more ringfenced funding and were able to deliver more project work throughout the region. Our core team were given the opportunity to focus efforts on securing future funding and projects as well as looking at the methods the charity gain raise income through fundraising and other unrestricted means.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit throughout the period.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not relevant to Smile Through Sport.

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
TRUSTEES REPORT**

Policy on social investment including program related investment	Para 1.38	Not relevant to Smile Through Sport.
Contribution made by volunteers	Para 1.38	Throughout the period, our charity has relied on the contribution of volunteers. Volunteers support our session delivery by attending in person to help ensure individuals can be included in sport and physical activity. Our Boccia open relies on over 50 volunteers from across the country to include more disabled people in the sport and event. The charity provided more than 75 volunteer placements for local colleges and individuals to access and gain valuable skills to take into work.
Other		

Achievements and Performance

	SORP reference	
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**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
TRUSTEES REPORT**

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Throughout this year our delivery levels have again increased allowing more individuals to access sport and physical activity. The projects the charity has delivered has tackled some long-term barriers individuals have faced and worked on the ground to provide opportunity to disabled people of all ages. The opportunities the charity provided allowed individuals to improve their physical and mental health alongside improving their access to social support, peer networks and other essential services i.e. medical care and benefit support. This year has allowed the team to focus on more long-term activities which will ensure the sustainability of the charity and allow more individuals to be given opportunity to participate. As an employer the charity again increased the number of employees they had. Again the charity were able to maintain the high percentage of people with lived experience of disability who work for the charity.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	<p>The charity set a substantial 10 year strategy within the previous financial year. The four key themes of this were Creating Opportunity, Creating Infrastructure, Creating Awareness and Organisational Efficiency. The focus of this year was to create more opportunities which the charity were able to achieve through project funding. This coming year the charity is working more on organisational efficiency and creating a sustainable and efficient charity.</p>
<p>Performance of fundraising activities against objectives set</p>	<p>Para 1.41</p>	<p>No objectives for fundraising were set within this period.</p>
<p>Investment performance against objectives</p>	<p>Para 1.41</p>	<p>Not applicable for Smile Through Sport.</p>
<p>Other</p>		

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
TRUSTEES REPORT**

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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has continued to recover from the impact of the covid pandemic and has overturned the unrestricted funds deficit shown in the prior year accounts
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Currently, the charity is in a period of recovery so as yet have not had the opportunity to consider a reserves policy; however, this will be considered in the next year.
Amount of free reserves held	Para 1.22	-2,986
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	Unrestricted fund overdrawn but this should be temporary as the charity continues to recover from covid and economic uncertainty.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Uncertainty surrounding funding; however the charity has done it's best to secure a pipeline of funds.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal sources of funding during this period were from grant project funding. This funding was ringfenced for specific work with identified individuals or areas of the region. Alongside this, donations from individuals and some groups were received to support the charity. A growing source of income is from chargeable services which are starting to returning following the pandemic. These include course delivery, event charges and session fees.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not relevant to Smile Through Sport.

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
TRUSTEES REPORT**

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of a Charitable Incorporated Organisation who's only voting members are its charity trustees
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO (foundation model)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Every trustee must be appointed [for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Smile Through Sport has adopted the policies and procedures highlighted within the Code for Sports Governance created by Sport England as well as those recommended by The Charity Commission resources.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The board of trustees work alongside a managing director of the charity. The charity itself is linked into other local charities and organisations supporting its work and participants.
Relationship with any related parties	Para 1.51	Not relevant to Smile Through Sport.
Other		

Reference and Administrative details

Charity name	Smile Through Sport
Other name the charity uses	
Registered charity number	1191534

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
TRUSTEES REPORT**

Charity's principal address	16C Moorland Way Nelson Industrial Estate Cramlington NE23 1WE

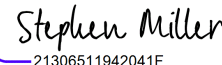
Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year
Stephen Miller	Chair	
Michael Costello		
Paul McGettigan		
Tara Tordoff		


Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

Signed by:

.....21306511942041E.....
Stephen James Miller Trustee

Date: 25/09/2024

Signed by:

.....G3EB1C791AF043D.....
Michael Jonathan Todd Costello Trustee

Date: 25/09/2024

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
INDEPENDENT EXAMINER'S REPORT**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30.11.2024.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act, and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Liam Chester MICB PM.Dip



CALA Associates Ltd
Suite 2-3 2nd Floor
48 West George Street
Glasgow
G2 1BP

25th September 2025

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
STATEMENT OF FINANCIAL ACTIVITIES**

		Unrestric- ted Funds	Restricted Funds	30.11.24 Total Funds	30.11.23 Total Funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	8028	79,195	87,223	88,773
Charitable Activities					
Direct Charitable Activities	3	65,993	-	65,993	51,626
Total Income		74,021	79,195	153,216	140,398
EXPENDITURE ON:					
Charitable Activities					
Direct Charitable Activities		73,786	85,538	159,324	72,780
Governance Costs		3,153	-	3,153	4,194
Costs of Generating Funds		2,729	-	2,729	10,598
NET INCOME/(EXPENDITURE):					
Transfer between funds	12	1,401	- 1,401	-	-
Net movement in funds		- 4,246	- 7,744	- 11,990	52,826
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,260	55,684	56,944	4,118
TOTAL FUNDS CARRIED FORWARD		- 2,986	47,940	44,954	56,944

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
BALANCE SHEET**

	Note	30.11.24	30.11.23
		£	£
FIXED ASSETS			
Tangible Fixed Assets	8	15,409	14,574
CURRENT ASSETS			
Debtors	9	18,836	3,547
Cash at bank and in hand		37,480	61,970
		<hr/>	<hr/>
		71,725	80,092
CREDITORS			
Creditors due in less than one year	10	8,089	(8,220)
		<hr/>	<hr/>
NET CURRENT ASSETS/(LIABILITIES)		63,636	71,872
Creditors due in more than one year	11	18,682	14,928
		<hr/>	<hr/>
NET ASSETS:		44,954	56,944
FUNDS			
Unrestricted funds	12	-	2,986
Restricted funds	12	47,940	55,684
		<hr/>	<hr/>
Total charity funds		44,954	56,944

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2024

The members have not required the company to obtain an audit of its financial statements for the year ended 3th November 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
BALANCE SHEET (CONTINUED)**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10th September 2024 and were signed on its behalf by:

Approved by the Board and signed on its behalf by:

Signed by:



.....21306541842044F.....
Stephen James Miller Trustee

Date: 25/09/2025

Signed by:



.....C3EB1G791AF043D.....
Michael Jonathan Todd Costello Trustee

Date: 25/09/2025

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
NOTES TO THE FINANCIAL STATEMENTS**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Fixtures, fitting and equipment - 33% on cost
Plant and Machinery - 25% on cost

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

2. DONATIONS AND LEGACIES

	30.11.24	30.11.23
	£	£
Donations	8,028	12,083
Grants	79,195	76,689
	<u>87,223</u>	<u>88,773</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	30.11.24	30.11.23
	£	£
Income from charitable activities	65,993	51,626
	<u>65,993</u>	<u>51,626</u>

4. NET INCOME/(EXPENDITURE)

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

	30.11.24	30.11.23
	£	£
Depreciation - Owned assets	3,996	781
	<u>3,996</u>	<u>781</u>

5. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30.11.24 nor for the year ended 30.11.23

Trustee's expenses

There were no trustees' expenses paid for the year ended 30.11.24 nor for the year ended 30.11.23

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

6. STAFF

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

	30.11.24	30.11.23
Chairtable	13	13
	<u>13</u>	<u>13</u>

No employees received emoluments in excess of £60,000

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

8. TANGIBLE FIXED ASSETS

	Plant and Machinery	Fixtures & Fittings	Total
	£	£	£
COST			
At 30.11.23	13,696	2,852	16,548
Additions	4,831		4,831
Disposals	-	-	-
As at 30.11.24	<u>18,527</u>	<u>2,852</u>	<u>21,379</u>
Depreciation			
At 30.11.23	1,184	791	1,975
Charge for year	3,292	705	3,996
As at 30.11.24	<u>4,476</u>	<u>1,495</u>	<u>5,971</u>
Net Book Value			
As at 30.11.24	<u>14,052</u>	<u>1,357</u>	<u>15,408</u>
As at 31.11.23	<u>12,512</u>	<u>2,062</u>	<u>14,574</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.24	30.11.23
	£	£
Trade Debtors	18,836	3,547

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

10. CREDITORS

Amounts due within one year

	30.11.24	30.11.23
	£	£
Bank Loans & Overdrafts	6,227	7,645
Social security and other taxes	2,300	-
Accrued expenses and deferred income	5,789	575
	<u>14,316</u>	<u>8,220</u>

11. CREDITORS CONT.

Amounts due after one year

	30.11.24	30.11.23
	£	£
Bank Loans & Overdrafts	12,455	14,928
	<u>12,455</u>	<u>14,928</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	30.11.24	30.11.23
	Funds	Funds	Total	Total
	£	£	£	£
Fixed Assets	15,409	-	15,409	14,884
Current Assets	8,323	47,940	56,263	65,517
Current Liabilities	(26,718)	-	(26,718)	(23,457)
	<u>(2,986)</u>	<u>47,940</u>	<u>44,954</u>	<u>56,944</u>

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

13. MOVEMENT IN FUNDS

	at 01.12.23	Net Movement in funds	Transfers between funds	At 30.11.24
General Funds				
Unrestricted Funds	1,260	(4,246)		(2,986)
	<u>1,260</u>	<u>(4,246)</u>	-	<u>(2,986)</u>
Restricted Funds				
Lottery Funding	-	38,307	-	38,307
James Knot Trust	1,174	3,413	-	4,587
Mason Project	2,670	(2,670)	-	-
Million Hours Awards For All	6,608	(6,608)	-	-
Smiles For Everyone	21,900	(19,879)	-	2,021
Stanley Community Session	4,170	(2,985)	-	1,185
Tennis Project	1,460	(1,460)	-	-
Volunteer Project	7,942	(7,942)	-	-
Active Travel	9,760	(9,760)	-	-
SENDEIC Durham Project	-	1,840		1,840
	<u>55,684</u>	<u>(7,744)</u>	-	<u>47,940</u>
	<u>56,944</u>	<u>(11,990)</u>	-	<u>44,954</u>

14.. RELATED PARTIES

Controlling entity

The charity is controlled by the trustees who are all directors of the company

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.24
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

SMILE THROUGH SPORT

England & Wales - Charity number 1191534

Accounts

REGISTERED COMPANY NUMBER: CE023942

REGISTERED CHARITY NUMBER: 1191534

SMILE THROUGH SPORT

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30TH NOVEMBER 2023

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
ADMINISTRATIVE INFORMATION**

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**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity Name	Smile Through Sport CIO
Charity Registration Number	1191534
Company Registration Number	CE023942
Principal Office	Unit 16c Moorland Way Nelson Park Cramlington NE23 1WE
Registered Office	Unit 16c Moorland Way Nelson Park Cramlington NE23 1WE
Trustees	Stephen James Miller Michael Costello Paul McGettigan David Butler (Resigned 19.04.23) Tara Tordoff (Appointed 12.9.23)
Chair	Stephen James Miller
Bankers	Barclays Bank Plc
Accountant	CALA Associates Ltd Suite 2/3,2nd Floor 48 West George Street Glasgow G2 1BP

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
TRUSTEES REPORT**

Trustees' Annual Report for the period

From 1st December 2022 **To** 30th November 2023

Charity name: Smile Through Sport

Charity registration number: 1191534

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Smile Through Sport works to promote the health of disabled people for the public benefit by creating or assisting in creating opportunities for them to participate in amateur sport and physical activity.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Throughout the period identified below the activities of the charity have been the delivery of weekly sport sessions for disabled children and young people, physical activity sessions for residents and attendees of residential care homes and community groups/centres and provision of one-off events for people with a wide range of disabilities. Alongside the direct provision of these sessions, the charity has worked to provide disability awareness and sport specific training courses. Throughout the year several projects were delivered within the North East including the final year of a Sport England funded family project to get more families active together and the largest Boccia open held in England. Throughout this year our activities have started to return to pre-covid levels and we saw an increase in the number of physical activity sessions we were able to deliver in day centres, care homes and schools.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit throughout the period.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not relevant to Smile Through Sport.
		Not relevant to Smile Through Sport.

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
TRUSTEES REPORT**

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Throughout the period, our charity has relied on the contribution of volunteers. Volunteers support our session delivery by attending in person to help ensure individuals can be included in sport and physical activity. Our Boccia open relies on over 50 volunteers from across the country to include more disabled people in the sport and event.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>This year the charity has focused on building back after the Covid pandemic. The priority was to deliver more sessions and return to the high quality and high frequency sessions we saw in pre-2020. This has been achieved. Our charity delivered more than double the number of activity sessions and events in this financial year than in the previous year. This in turn ensured more individuals across the North East region were able to access our sessions and events. It should be noted that these individuals are those who would likely be unable to access any other provision.</p> <p>Due to the increase in delivery our charity saw an increase in the number of coaches and staff we were able to employ. As throughout our history we were able to ensure that more than half of our team had a disability. The charity provided more than 50 volunteer placements for local colleges and individuals to access and gain valuable skills to take into work.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	No specific objectives were set within this period. This year was however set aside to rebuild and create a strategic plan for the next 10 years. This was achieved throughout the period and going forward the charity has clear operational and strategic goals and objectives.
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**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
TRUSTEES REPORT**

Performance of fundraising activities against objectives set	Para 1.41	No objectives for fundraising were set within this period.
--	-----------	--

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has continued to recover from the impact of the covid pandemic and has overturned the unrestricted funds deficit shown in the prior year accounts
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Currently, the charity is in a period of recovery so as yet have not had the opportunity to consider a reserves policy; however, this will be considered in the next year.
Amount of reserves held	Para 1.22	£1,260
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no concerns or uncertainties in respect of the charity.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal sources of funding during this period were from grant project funding. This funding was ringfenced for specific work with identified individuals or areas of the region. Alongside this, donations from individuals and some groups were received to support the charity. A growing source of income is from chargeable services which are starting to returning following the pandemic. These include course delivery, event charges and session fees.
A description of the principal risks facing the charity	Para 1.46	Competition for funding pots and increasing prices due to cost of living
Other		The charity has secured funding going into 2023/2024 and is increasing revenue generating activities.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of a Charitable Incorporated Organisation who's only voting members are its charity trustees
How is the charity constituted?	Para 1.25	CIO (foundation model)

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
TRUSTEES REPORT**

(e.g unincorporated association, CIO)		
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Every trustee must be appointed [for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Smile Through Sport has adopted the policies and procedures highlighted within the Code for Sports Governance created by Sport England as well as those recommended by The Charity Commission resources.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The board of trustees work alongside a managing director of the charity. The charity itself is linked into other local charities and organisations supporting its work and participants.
Relationship with any related parties	Para 1.51	None

Reference and Administrative details

Charity name	Smile Through Sport
Other name the charity uses	
Registered charity number	1191534
Charity's principal address	16C Moorland Way Nelson Industrial Estate Cramlington NE23 1WE

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
TRUSTEES REPORT**

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year
Stephen Miller	Chair	
Michael Costello		
Paul McGettigan		
David Butler		Until 19/04/2023
Tara Tordoff		From 12/09/2023

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

S Miller

.....
Stephen James Miller Trustee

Date: 10/09/2024

Michael

.....
Michael Jonathan Todd Costello Trustee

Date: 10/09/2024

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
INDEPENDENT EXAMINER'S REPORT**

I report on the accounts for the year ended 30 November 2023 set out on pages seven to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulationshave not been met; or

In my opinion, attention should be drawn to the treatment of the purchase of bikes/electric bikes in the prior years in order to enable a proper understanding of the accounts to be reached. Further investigation is required that may lead to a prior year adjustment but this is not material and doesn't prevent accounts filing for 2023



Claire McNair GCMA
CALA Associates Ltd
Suite 2-3 2nd Floor
48 West George Street
Glasgow
G2 1BP

9th August 2024

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
STATEMENT OF FINANCIAL ACTIVITIES**

		Unrestric- ted Funds	Restricted Funds	30.11.23 Total Funds	30.11.22 Total Funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	24,251	64,522	88,773	65,544
Charitable Activities					
Direct Charitable Activities	3	51,626	-	51,626	30,035
Total Income		75,876	64,522	140,398	95,579
EXPENDITURE ON:					
Charitable Activities					
Direct Charitable Activities		33,610	39,170	72,780	45,457
Governance Costs		4,194	-	4,194	3,526
Costs of Generating Funds		10,238	360	10,598	43,717
NET INCOME/(EXPENDITURE):		27,834	24,992	52,826	2,879
Transfer between funds	12	-	-	-	-
Net movement in funds		27,834	24,992	52,826	2,879
RECONCILIATION OF FUNDS:					
Total funds brought forward		- 26,574	30,692	4,118	1,239
TOTAL FUNDS CARRIED FORWARD		1,260	55,684	56,944	4,118

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
BALANCE SHEET**

	Note	30.11.23	30.11.22
		£	£
FIXED ASSETS			
Tangible Fixed Assets	8	14,574	1,159
CURRENT ASSETS			
Debtors	9	3,547	816
Cash at bank and in hand		61,970	32,403
		<hr/>	<hr/>
		80,092	34,378
CREDITORS			
Creditors due in less than one year	10	(8,220)	(7,645)
		<hr/>	<hr/>
NET CURRENT ASSETS/(LIABILITIES)		71,872	26,733
Creditors due in more than one year	11	14,928	- 22,615
		<hr/>	<hr/>
NET ASSETS:		86,800	4,118
FUNDS			
Unrestricted funds	12	1,260 -	26,574
Restricted funds	12	55,684	30,692
		<hr/>	<hr/>
Total charity funds		56,944	4,118

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2023

The members have not required the company to obtain an audit of its financial statements for the year ended 3th November 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
BALANCE SHEET (CONTINUED)**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10th September 2024 and were signed on its behalf by:

Approved by the Board and signed on its behalf by:



.....
Stephen James Miller Trustee

Date: 10/09/2024



.....
Michael Jonathan Todd Costello Trustee

Date: 10/09/2024

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
NOTES TO THE FINANCIAL STATEMENTS**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Fixtures, fitting and equipment - 33% on cost
Plant and Machinery - 25% on cost

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

2. DONATIONS AND LEGACIES

	30.11.23	30.11.22
	£	£
Donations	12,083	2,054
Grants	76,689	63,490
	<u>88,773</u>	<u>65,544</u>

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

3. INCOME FROM CHARITABLE ACTIVITIES

	30.11.23	30.11.22
	£	£
Income from charitable activities	51,626	30,035
	<u>51,626</u>	<u>30,035</u>

4. NET INCOME/(EXPENDITURE)

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

	30.11.23	30.11.22
	£	£
Depreciation - Owned assets	781	546
	<u>781</u>	<u>546</u>

5. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30.11.23 nor for the year ended 30.11.22

Trustee's expenses

There were no trustees' expenses paid for the year ended 30.11.23 nor for the year ended 30.11.22

6. STAFF

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

	30.11.23	30.11.22
Chairtable	13	13
	<u>13</u>	<u>13</u>

No employees received emoluments in excess of £60,000

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

8. TANGIBLE FIXED ASSETS

	Plant and Machinery	Fixtures & Fittings	Total
	£	£	£
COST			
At 30.11.22	1,613	739	28,943
Additions	12,083	2,113	-
Disposals	-	-	-
As at 30.11.23	<u>13,696</u>	<u>2,852</u>	<u>28,943</u>
Depreciation			
At 30.11.22	705	488	11,845
Charge for year	227	244	-
As at 30.11.23	<u>932</u>	<u>732</u>	<u>11,845</u>
Net Book Value			
As at 30.11.23	<u>12,765</u>	<u>2,120</u>	<u>14,885</u>
As at 31.11.22	<u>908</u>	<u>251</u>	<u>1,159</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.23	30.11.22
	£	£
Trade Debtors	3,547	816

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

10. CREDITORS

Amounts due within one year

	30.11.23	30.11.22
	£	£
Bank Loans & Overdrafts	7,645	4,080
Social security and other taxes	-	253
Accrued expenses and deferred income	575	3,312
	<u>8,220</u>	<u>7,645</u>

11. CREDITORS CONT.

Amounts due after one year

	30.11.23	30.11.22
	£	£
Bank Loans & Overdrafts	14,928	22,615
	<u>14,928</u>	<u>22,615</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	30.11.23	30.11.22
	Funds	Funds	Total	Total
	£	£	Funds	Funds
	£	£	£	£
Fixed Assets	14,884	-	14,884	1,159
Current Assets	9,833	55,684	65,517	33,219
Current Liabilities	(23,457)	-	(23,457)	(30,260)
	<u>1,260</u>	<u>55,684</u>	<u>56,944</u>	<u>4,118</u>

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

12. MOVEMENT IN FUNDS

	at 01.12.22	Net Movement in funds	Transfers between funds	At 30.11.23
General Funds				
Unrestricted Funds	(26,574)	27,834	-	1,260
	<u>(26,574)</u>	<u>27,834</u>	<u>-</u>	<u>1,260</u>
Restricted Funds				
Lottery Funding	17,292	(17,292)	-	-
North Tynside Voda	13,400	(13,400)	-	-
James Knot Trust	-	1,174	-	1,174
Mason Project	-	2,670	-	2,670
Million Hours Awards For All	-	6,608	-	6,608
Smiles For Everyone	-	21,900	-	21,900
Stanley Community Session	-	4,170	-	4,170
Tennis Project	-	1,460	-	1,460
Volunteer Project	-	7,942	-	7,942
Active Travel	-	9,760	-	9,760
	<u>30,692</u>	<u>24,992</u>	<u>-</u>	<u>55,684</u>
	<u>4,118</u>	<u>52,826</u>	<u>-</u>	<u>56,944</u>

**SMILE THROUGH SPORT
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.11.23
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

13. RELATED PARTIES

Controlling entity

The charity is controlled by the trustees who are all directors of the company

SMILE THROUGH SPORT

England & Wales - Charity number 1191534

Accounts

Company registration number: CE023942
Charity registration number: 1191534

Smile Through Sport CIO

Annual Report and Financial Statements
for the Year Ended 30 November 2022

CI Accountancy Ltd
11-12 The Courtyard
St. Mary's Chare
Hexham
Northumberland
NE46 1NH

Smile Through Sport CIO

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Statement of financial activities	8
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Notes to the financial statements	11 to 18

The following pages do not form part of the statutory financial statements:

Statement of financial activities per fund	19 to 22
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Smile Through Sport CIO
Reference and Administrative Details

Charity name	Smile Through Sport CIO
Charity registration number	1191534
Company registration number	CE023942
Principal office	Unit 16c Moorland Way Nelson Park Cramlington NE23 1WE
Registered office	Unit 16c Moorland Way Nelson Park Cramlington NE23 1WE
Trustees	Stephen James Miller Paul Robert McGettigan Michael Jonathan Todd Costello
Chair	Stephen James Miller
Bankers	Barclays Bank Plc
Accountant	CI Accountancy Ltd 11-12 The Courtyard St. Mary's Chare Hexham Northumberland NE46 1NH

Smile Through Sport CIO
Trustees' Report

Trustees' Annual Report for the period

From 1st December 2021 **To** 30th November 2022

Charity name: Smile Through Sport

Charity registration number: 1191534

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Smile Through Sport works to promote the health of disabled people for the public benefit by creating or assisting in creating opportunities for them to participate in amateur sport and physical activity.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Throughout the period identified below the activities of the charity have been the delivery of weekly sport sessions for disabled children and young people, physical activity sessions for residents and attendees of residential care homes and community groups/centres and provision of one-off events for people with a wide range of disabilities. Alongside the direct provision of these sessions, the charity has worked to provide disability awareness and sport specific training courses. Throughout the year several projects were delivered within the North East including a Sport England funded family project to get more families active together, a project on behalf of ICB North Tyneside to work with people in the borough to ensure health was not exclusive to those in affluent areas and the largest Boccia open held in England. Throughout this year our activities were still limited due to our participants remaining shielded and as such participant numbers were still small compared to pre-covid levels.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit throughout the period.

Smile Through Sport CIO

Trustees' Report

Additional information (optional)

Achievements against objectives set	Para 1.41	No specific objectives were set within this period. The aim was to continue to reopen following the pandemic and provide activity to our community. This period was focused on assessing demand and re-contacting partners and participants to re-engage them in activity. Opportunities were still very limited for our organisation as most participants and partners struggled to return to activity.
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has relied heavily on ringfenced funding throughout this year as following the pandemic our primary participants were still shielding in this period. There was an unrestricted loss this financial year as the charity continued to recover from the pandemic. The restricted funds received by the charity allowed work to continue in a tough financial situation.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	During this financial year there was no policy in place for holding reserves.
Amount of reserves held	Para 1.22	Nil
Reasons for holding zero reserves	Para 1.22	The financial position of the charity has not presented the opportunity to hold reserves.
Details of fund materially in deficit	Para 1.24	During this financial period all government support and grants which our charity had relied on ended i.e., furlough. Despite this our income streams were still unable to return due to our charity working with the most vulnerable people and care homes. Throughout the year our charity had to balance meeting a growing demand with a lack of incoming resource. Throughout the specific 12-month period our ringfenced projects provided a valuable income as we delivered a range of activities. Going forward into the next financial year, while we still expect a tough financial climate, we will be able to generate more unrestricted income to improve our deficit and work towards rebuilding our reserves.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Going forward the trustees are focused on ensuring the opportunity for the charity to generate funds matches the expenses of the charity. In order to do this delivery and services provided must return to pre-pandemic levels. This will become clear within the following financial year. The focus in this coming period will be on the creation of a strategic plan as well as a fundraising and marketing strategy. This focus on formal planning and financial targets will be new to the charity and the trustees are confident it will improve our financial security and sustainability.

Smile Through Sport CIO

Trustees' Report

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal sources of funding during this period were from grant project funding. This funding was ringfenced for specific work with identified individuals or areas of the region. Alongside this, donations from individuals and some groups were received to support the charity. A growing source of income is from chargeable services which are starting to returning following the pandemic. These include course delivery, event charges and session fees.
A description of the principal risks facing the charity	Para 1.46	The primary risk to the charity currently is the increasing costs faced by the charity for staff costs and utilities combined with greater competition for grant funding and access to fundraising opportunities.
Other		At the end of the financial year 21/22 the ringfenced funding on hand would fund activity held in 22/23. A large percentage of this remaining ringfenced funding would support staffing within the charity in the first quarter of 22/23 as the ringfenced activity was delivered.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of a Charitable Incorporated Organisation who's only voting members are its charity trustees
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO (foundation model)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Every trustee must be appointed [for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Smile Through Sport has adopted the policies and procedures highlighted within the Code for Sports Governance created by Sport England as well as those recommended by The Charity Commission resources.
--	-----------	--

Smile Through Sport CIO
Trustees' Report

The charity's organisational structure and any wider network with which the charity works	Para 1.51	The board of trustees work alongside a managing director of the charity. The charity itself is linked into other local charities and organisations supporting its work and participants.
Relationship with any related parties	Para 1.51	Not relevant to Smile Through Sport.
Other		

Reference and Administrative details

Charity name	Smile Through Sport
Other name the charity uses	
Registered charity number	1191534
Charity's principal address	16C Moorland Way Nelson Industrial Estate Cramlington NE23 1WE

	Trustee name	Office (if any)	Dates acted if not for whole year
1	Stephen Miller	Chair	
2	Michael Costello		From 01/06/2022
3	Paul McGettigan		From 01/06/2022
4	David Butler		
5	Brendan Brown		Until 01/06/2022
6			
7			

Name of chief executive or names of senior staff members (Optional information)

Rachel Miller – Managing Director

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

S Miller

.....

Stephen James Miller
Trustee

Date: 28/09/23

Michael Costello

.....

Michael Jonathan Todd Costello
Trustee

Date: 28/09/23

Independent Examiner's Report to the Trustees of Smile Through Sport CIO

I report on the accounts of the company for the year ended 30 November 2022, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CI Accountancy Ltd.
CI Accountancy Ltd

Date: 28/9/23

11-12 The Courtyard
St. Mary's Chare
Hexham
Northumberland
NE46 1NH

Smile Through Sport CIO

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 30 November 2022

		Unrestricted Funds	Restricted Funds	Total Funds Year ended 30 November 2022	Total Funds 2 9 September 2020 to 30 November 2021
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	2,474	63,070	65,544	84,047
Activities for generating funds	4	30,035	-	30,035	49,742
Total incoming resources		<u>32,509</u>	<u>63,070</u>	<u>95,579</u>	<u>133,789</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	5	38,179	5,538	43,717	-
Charitable activities	5	45,457	-	45,457	130,027
Governance costs	5	3,526	-	3,526	2,523
Total resources expended		<u>87,162</u>	<u>5,538</u>	<u>92,700</u>	<u>132,550</u>
Net income before transfers		(54,653)	57,532	2,879	1,239
Transfers					
Gross transfers between funds		38,180	(38,180)	-	-
Net movements in funds		(16,473)	19,352	2,879	1,239
Reconciliation of funds					
Total funds brought forward		(10,101)	11,340	1,239	-
Total funds carried forward		<u>(26,574)</u>	<u>30,692</u>	<u>4,118</u>	<u>1,239</u>

The notes on pages 11 to 18 form an integral part of these financial statements.

Smile Through Sport CIO (Registration number: CE023942)

Balance Sheet as at 30 November 2022

		30 November 2022		30 November 2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		1,159		1,705
Current assets					
Debtors	11	816		3,930	
Cash at bank and in hand		<u>32,403</u>		<u>25,689</u>	
		33,219		29,619	
Creditors: Amounts falling due within one year	12	<u>(7,645)</u>		<u>(8,325)</u>	
Net current assets			<u>25,574</u>		<u>21,294</u>
Total assets less current liabilities			26,733		22,999
Creditors: Amounts falling due after more than one year	13		<u>(22,615)</u>		<u>(21,760)</u>
Net assets			<u>4,118</u>		<u>1,239</u>
The funds of the charity:					
Restricted funds			30,692		11,340
Unrestricted funds					
Unrestricted income funds			<u>(26,574)</u>		<u>(10,101)</u>
Total charity funds			<u>4,118</u>		<u>1,239</u>

The notes on pages 11 to 18 form an integral part of these financial statements.

Smile Through Sport CIO (Registration number: CE023942)

Balance Sheet as at 30 November 2022

..... *continued*

For the financial year ended 30 November 2022, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts 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 accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008 January 2015).

Approved by the Board on 26/09/23 and signed on its behalf by:

S Miller

.....

Stephen James Miller
Trustee

lll

.....

Michael Jonathan Todd Costello
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

Smile Through Sport CIO

Notes to the Financial Statements for the Year Ended 30 November 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

Smile Through Sport CIO

Notes to the Financial Statements for the Year Ended 30 November 2022

..... *continued*

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% reducing balance basis
Fixtures, fittings and equipment	33% straight line basis

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 30 November 2022 £	Total Funds 29 September 2020 to 30 November 2021 £
Donations and legacies				
Appeals and donations	2,054	-	2,054	1,928
Donated assets for use by the charity	-	-	-	2,352
	<u>2,054</u>	<u>-</u>	<u>2,054</u>	<u>4,280</u>
Grants				
UK Government grants	420	-	420	24,808
Grants - other agencies	-	63,070	63,070	54,959
	420	63,070	63,490	79,767
	<u>2,474</u>	<u>63,070</u>	<u>65,544</u>	<u>84,047</u>

Smile Through Sport CIO

Notes to the Financial Statements for the Year Ended 30 November 2022

..... continued

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 30 November 2022 £	Total Funds 29 September 2020 to 30 November 2021 £
UK Government grants	420	-	420	24,808
Grants - other agencies	-	63,070	63,070	54,959
	<u>420</u>	<u>63,070</u>	<u>63,490</u>	<u>79,767</u>

4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 30 November 2022 £	Total Funds 29 September 2020 to 30 November 2021 £
Fee income				
Fees and supplies	30,035	-	30,035	49,742
	<u>30,035</u>	<u>-</u>	<u>30,035</u>	<u>49,742</u>

Smile Through Sport CIO

Notes to the Financial Statements for the Year Ended 30 November 2022

..... continued

5 Total resources expended

	Grants	Charitable activity	Governance	Total
	£	£	£	£
Direct costs				
Employment costs	37,228	18,645	-	55,873
Establishment costs	4,219	15,385	-	19,604
Repairs and maintenance	710	1,016	-	1,726
Office expenses	-	2,652	-	2,652
Printing, posting and stationery	22	846	-	868
Sundry and other costs	491	523	-	1,014
Cleaning	-	32	-	32
Travel and subsistence	1,047	4,983	-	6,030
Entertainment	-	130	-	130
Accountancy fees	-	-	3,526	3,526
Bank charges	-	6	-	6
Interest payable	-	693	-	693
Depreciation of tangible fixed assets	-	546	-	546
	43,717	45,457	3,526	92,700

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net income

Net income is stated after charging:

	Year ended 30 November 2022	29 September 2020 to 30 November 2021
	£	£
Depreciation of tangible fixed assets	546	647

Smile Through Sport CIO

Notes to the Financial Statements for the Year Ended 30 November 2022

..... continued

8 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	Year ended 30 November 2022 £	29 September 2020 to 30 November 2021 £
Wages and salaries	54,429	81,227
Social security	471	-
Other pension costs	943	1,488
	<u>55,843</u>	<u>82,715</u>

No employee received emoluments of more than £60,000 during the year (2021 - No. 0).

9 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Smile Through Sport CIO

Notes to the Financial Statements for the Year Ended 30 November 2022

..... *continued*

10 Tangible fixed assets

	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 December 2021 and 30 November 2022	1,613	739	2,352
Depreciation			
As at 1 December 2021	403	244	647
Charge for the year	302	244	546
As at 30 November 2022	705	488	1,193
Net book value			
As at 30 November 2022	908	251	1,159
As at 30 November 2021	1,210	495	1,705

11 Debtors

	30 November 2022 £	30 November 2021 £
Trade debtors	816	3,504
Other debtors	-	426
	816	3,930

12 Creditors: Amounts falling due within one year

	30 November 2022 £	30 November 2021 £
Bank loans and overdrafts	4,080	6,739
Taxation and social security	253	-
Accruals and deferred income	3,312	1,586
	7,645	8,325

Smile Through Sport CIO

Notes to the Financial Statements for the Year Ended 30 November 2022

..... *continued*

13 Creditors: Amounts falling due after more than one year

	30 November 2022	30 November 2021
	£	£
Bank loans and overdrafts	<u>22,615</u>	<u>21,760</u>

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £943 (30 November 2021 - £1,488).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Smile Through Sport CIO

Notes to the Financial Statements for the Year Ended 30 November 2022

..... continued

16 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

17 Analysis of funds

	At 1 December 2021	Incoming resources	Resources expended	Transfers	At 30 November 2022
	£	£	£	£	£
General Funds					
Unrestricted income fund	(10,101)	32,509	(87,162)	38,180	(26,574)
Restricted Funds					
Lottery Funding	11,340	44,618	(5,163)	(33,503)	17,292
Restricted Funds - North Tyneside Voda	-	17,452	-	(4,052)	13,400
Restricted Funds - Arnold Clark	-	1,000	(375)	(625)	-
	<u>11,340</u>	<u>63,070</u>	<u>(5,538)</u>	<u>(38,180)</u>	<u>30,692</u>
	<u>1,239</u>	<u>95,579</u>	<u>(92,700)</u>	<u>-</u>	<u>4,118</u>

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 30 November 2022	Total Funds 30 November 2021
	£	£	£	£
Tangible assets	1,159	-	1,159	1,705
Current assets	2,843	30,692	33,219	29,619
Creditors: Amounts falling due within one year	(7,961)	-	(7,645)	(8,325)
Creditors: Amounts falling due after more than one year	(22,615)	-	(22,615)	(21,760)
Net assets	<u>(26,574)</u>	<u>30,692</u>	<u>4,118</u>	<u>1,239</u>

Smile Through Sport CIO

Statement of financial activities by fund Year Ended 30 November 2022

	Unrestricted income fund 2022	Unrestricted income fund 2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	2,474	29,088
Activities for generating funds	30,035	49,742
Total incoming resources	32,509	78,830
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	38,179	-
Charitable activities	45,457	86,408
Governance costs	3,526	2,523
Total resources expended	87,162	88,931
Net income before transfers	(54,653)	(10,101)
Transfers		
Gross transfers between funds	38,180	-
Net movements in funds	(16,473)	(10,101)
Reconciliation of funds		
Total funds brought forward	(10,101)	-
Total funds carried forward	(26,574)	(10,101)

This page does not form part of the statutory financial statements.

Smile Through Sport CIO
Statement of financial activities by fund Year Ended 30 November 2022

..... *continued*

	Lottery Funding 2022	Lottery Funding 2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	44,618	54,959
Total incoming resources	44,618	54,959
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	5,163	-
Charitable activities	-	43,619
Total resources expended	5,163	43,619
Net income before transfers	39,455	11,340
Transfers		
Gross transfers between funds	(33,503)	-
Net movements in funds	5,952	11,340
Reconciliation of funds		
Total funds brought forward	11,340	-
Total funds carried forward	17,292	11,340

This page does not form part of the statutory financial statements.

Smile Through Sport CIO

Statement of financial activities by fund Year Ended 30 November 2022

..... continued

	Restricted Funds - North Tyneside Voda 2022	Restricted Funds - North Tyneside Voda 2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	17,452	-
Total incoming resources	17,452	-
 Net income before transfers	 17,452	 -
Transfers		
Gross transfers between funds	(4,052)	-
 Reconciliation of funds		
Total funds carried forward	13,400	-

This page does not form part of the statutory financial statements.

Smile Through Sport CIO
Statement of financial activities by fund Year Ended 30 November 2022

..... continued

	Restricted Funds - Arnold Clark 2022	Restricted Funds - Arnold Clark 2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	1,000	-
Total incoming resources	1,000	-
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	375	-
Total resources expended	375	-
Net income before transfers	625	-
Transfers		
Gross transfers between funds	(625)	-
Reconciliation of funds		
Total funds carried forward	-	-

This page does not form part of the statutory financial statements.

SMILE THROUGH SPORT

England & Wales - Charity number 1191534

Accounts

Company registration number: CE023942
Charity registration number: 1191534

Smile Through Sport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Period from 29 September 2020 to 30 November 2021

CI Accountancy Ltd
11-12 The Courtyard
St. Mary's Chare
Hexham
Northumberland
NE46 1NH

Smile Through Sport
Contents

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Statement of financial activities	7
Balance Sheet	8
Notes to the financial statements	9 to 16

The following pages do not form part of the statutory financial statements:

Statement of financial activities per fund	17 to 18
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Smile Through Sport
Reference and Administrative Details

Charity name	Smile Through Sport
Charity registration number	1191534
Company registration number	CE023942
Principal office	Unit 16c Moorland Way Nelson Park Cramlington NE23 1WE
Registered office	Unit 16c Moorland Way Nelson Park Cramlington NE23 1WE
Trustees	Brendan Craig McMahon Brown David John Butler Stephen James Miller
Chair	Stephen James Miller
Bankers	Barclays Bank Plc
Accountant	CI Accountancy Ltd 11-12 The Courtyard St. Mary's Chare Hexham Northumberland NE46 1NH

Smile Through Sport

Trustees' Report

Trustees' Annual Report for the period

From 29th September 2020 To 30th November 2021

Charity name: Smile Through Sport

Charity registration number: 1191534

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Smile Through Sport works to promote the health of disabled people for the public benefit by creating or assisting in creating opportunities for them to participate in amateur sport and physical activity.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Throughout the period identified below the activities of the charity have been the delivery of weekly sport sessions for disabled children and young people, physical activity sessions for residents and attendees of residential care homes and community groups/centres and provision of one-off events for people with a wide range of disabilities. During the first part of this period these sessions and events were delivered online or via equipment loan services. Alongside the direct provision of these sessions, the charity has worked to provide disability awareness and sport specific training courses. Throughout the year several projects were delivered within the North East including a Sport England funded family project to get more families active together and a project on behalf of County Durham Sport to audit and suggest improvements to the disability sport provision within Durham.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission throughout the period mentioned above.

Additional information (optional)

	SORP reference	
Policy on grant making	Para 1.38	Not relevant to Smile Through Sport.
Policy on social investment including program related investment	Para 1.38	Not relevant to Smile Through Sport.
Contribution made by volunteers	Para 1.38	Throughout the period, our charity has relied on the contribution of volunteers. Volunteers support our session delivery by attending in person to help ensure individuals can be included in sport and physical activity. Throughout the period of lockdowns which occurred in 2020 and 2021 our volunteers supported the delivery of equipment which was loaned to individuals and residential homes.

Smile Through Sport

Trustees' Report

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During the first part of this year the primary focus of the charity was on returning to activity following the national lockdowns. We provided online sessions, equipment loans and one2one support to help disabled individuals and their families return to physical activity. This work instilled confidence and ensured isolated individuals could make a return to social activities. By the summer of 2021 the charity had returned to delivering in residential homes and with those individuals most at risk of covid-19. The charity provided a safe space for people to be active, healthy and supported by others. The individuals who attended our sessions were mostly unable to attend any provision elsewhere. Throughout the year the charity supported other organisations and charities to upskill their workforce.

Additional information (optional)

Achievements against objectives set	Para 1.41	No specific objectives were set within this period. The aim was to ensure the charity was able to ready to reopen following the pandemic and provide activity to our community. This was achieved as the charity went back to full delivery in summer 2021.
Performance of fundraising activities against objectives set	Para 1.41	No objectives were set within this period.
Investment performance against objectives	Para 1.41	Not applicable for Smile Through Sport.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has relied heavily on ringfenced funding throughout this year as for a large part of the year no delivery could happen which stopped the charity generating unrestricted funds. The assets owned by the charity were transferred from the CIC which was converted to the CIO. There was an unrestricted loss this financial year as the charity worked to recover from the pandemic. The restricted funds received by the charity allowed work to continue in a tough financial situation.
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Smile Through Sport Trustees' Report

Statement explaining the policy for holding reserves stating why they are held	Para 1.22	During this financial year there was no policy in place for holding reserves.
Amount of reserves held	Para 1.22	Nil
Reasons for holding zero reserves	Para 1.22	The financial position of the charity has not presented the opportunity to hold reserves.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Going forward the trustees are focused on ensuring the opportunity for the charity to generate funds matches the expenses of the charity. In order to do this delivery and services provided must return to pre-pandemic levels. This will become clear within the following financial year.

Additional information (optional)

The charity's principal sources of funds (including any fundraising)	Para 1.47	Within the period the charity relied on government support i.e. business rate grants, job retention scheme. This was alongside the primary income source of delivery fees to organisations. For our project work, Smile Through Sport, utilises grant funding primarily from public funding bodies. Our fundraising was in the early stages within this period and was focused on individual donations only.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not relevant to Smile Through Sport.
A description of the principal risks facing the charity	Para 1.46	The primary risk to the charity currently is the increasing costs faced by the charity for staff costs and utilities combined with greater competition for grant funding and access to fundraising opportunities.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees
How is the charity constituted?	Para 1.25	CIO (foundation model)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Apart from the first charity trustees, every trustee must be appointed [for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Smile Through Sport

Trustees' Report

Additional information (optional)

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Smile Through Sport has adopted the policies and procedures highlighted within the Code for Sports Governance created by Sport England.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The board of trustees work alongside a managing director of the charity.
Relationship with any related parties	Para 1.51	Not relevant to Smile Through Sport.

Reference and Administrative details

Charity name	Smile Through Sport
Other name the charity uses	Smile
Registered charity number	1191534
Charity's principal address	16C Moorland Way Nelson Industrial Estate Cramlington NE23 1WE

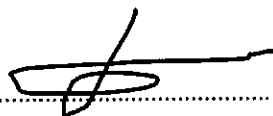
Name of chief executive or names of senior staff members (Optional information)

Rachel Miller – Managing Director

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:



David John Butler
Trustee

Date: 29/09/22



Stephen James Miller
Trustee

Date: 29/09/22

Independent Examiner's Report to the Trustees of Smile Through Sport

I report on the accounts of the company for the period ended 30 November 2021, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

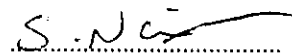
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
CI Accountancy Ltd

Date: 29/9/22
.....

11-12 The Courtyard
St. Mary's Chare
Hexham
Northumberland
NE46 1NH

Smile Through Sport

Statement of Financial Activities (including Income and Expenditure Account) for the Period Ended 30 November 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2 9 September 2020 to 30 November 2021
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	29,088	54,959	84,047
Activities for generating funds	4	49,742	-	49,742
Total incoming resources		78,830	54,959	133,789
Resources expended				
Charitable activities	5	86,408	43,619	130,027
Governance costs	5	2,523	-	2,523
Total resources expended		88,931	43,619	132,550
Reconciliation of funds				
Total funds carried forward		(10,101)	11,340	1,239

The notes on pages 9 to 16 form an integral part of these financial statements.

Smile Through Sport (Registration number: CE023942)

Balance Sheet as at 30 November 2021

		30 November 2021	
	Note	£	£
Fixed assets			
Tangible assets	10		1,705
Current assets			
Debtors	11	3,930	
Cash at bank and in hand		<u>25,689</u>	
		29,619	
Creditors: Amounts falling due within one year	12	<u>(8,325)</u>	
Net current assets			<u>21,294</u>
Total assets less current liabilities			22,999
Creditors: Amounts falling due after more than one year	13		<u>(21,760)</u>
Net assets			<u><u>1,239</u></u>
The funds of the charity:			
Restricted funds			11,340
Unrestricted funds			
Unrestricted income funds			<u>(10,101)</u>
Total charity funds			<u><u>1,239</u></u>

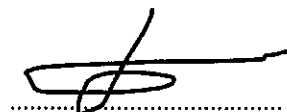
For the financial period ended 30 November 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the period 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 accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008 January 2015).

Approved by the Board on 29/09/22 and signed on its behalf by:



David John Butler
Trustee



Stephen James Miller
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

Smile Through Sport

Notes to the Financial Statements for the Period Ended 30 November 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

Smile Through Sport

Notes to the Financial Statements for the Period Ended 30 November 2021

..... continued

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% straight line basis
Fixtures, fittings and equipment	33% straight line basis

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Start-up costs

Start-up costs are accounted for on a basis consistent with similar costs incurred as part of the charity's ongoing business.

Where there are no similar ongoing costs, start up costs which satisfy the criteria under relevant accounting standards to be recognised as assets are included in the balance sheet. All other costs are written off as incurred.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 29 September 2020 to 30 November 2021 £
Donations and legacies			
Appeals and donations	1,928	-	1,928
Donated assets for use by the charity	2,352	-	2,352
	<u>4,280</u>	<u>-</u>	<u>4,280</u>
Grants			
UK Government grants	24,808	-	24,808
Grants - other agencies	-	54,959	54,959
	<u>24,808</u>	<u>54,959</u>	<u>79,767</u>
	<u>29,088</u>	<u>54,959</u>	<u>84,047</u>

Smile Through Sport

Notes to the Financial Statements for the Period Ended 30 November 2021

..... continued

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 29 September 2020 to 30 November 2021 £
UK Government grants	24,808	-	24,808
Grants - other agencies	-	54,959	54,959
	<u>24,808</u>	<u>54,959</u>	<u>79,767</u>

4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 29 September 2020 to 30 November 2021 £
Fee income			
Fees and supplies	49,742	-	49,742
	<u>49,742</u>	<u>-</u>	<u>49,742</u>

Smile Through Sport

Notes to the Financial Statements for the Period Ended 30 November 2021

..... continued

5 Total resources expended

	Charitable activity	Governance	Total
	£	£	£
Direct costs			
Employment costs	85,431	-	85,431
Establishment costs	18,861	-	18,861
Repairs and maintenance	10,409	-	10,409
Office expenses	6,170	-	6,170
Printing, posting and stationery	3,524	-	3,524
Sundry and other costs	1,874	-	1,874
Travel and subsistence	2,926	-	2,926
Accountancy fees	-	2,523	2,523
Interest payable	185	-	185
Depreciation of tangible fixed assets	647	-	647
	<u>130,027</u>	<u>2,523</u>	<u>132,550</u>

6 Trustees' remuneration and expenses

No trustees received any remuneration during the period.

7 Net income

Net income is stated after charging:

	29 September 2020 to 30 November 2021 £
Depreciation of tangible fixed assets	<u>647</u>

Smile Through Sport

Notes to the Financial Statements for the Period Ended 30 November 2021

..... continued

8 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	29 September 2020 to 30 November 2021 £
Wages and salaries	81,227
Other pension costs	1,488
	<hr/>
	82,715
	<hr/>

9 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Smile Through Sport

Notes to the Financial Statements for the Period Ended 30 November 2021

..... continued

10 Tangible fixed assets

	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost			
Additions	1,613	739	2,352
Depreciation			
Charge for the period	403	244	647
Net book value			
As at 30 November 2021	1,210	495	1,705

11 Debtors

	30 November 2021 £
Trade debtors	3,504
Other debtors	426
	3,930

12 Creditors: Amounts falling due within one year

	30 November 2021 £
Bank loans and overdrafts	6,739
Accruals and deferred income	1,586
	8,325

Smile Through Sport

Notes to the Financial Statements for the Period Ended 30 November 2021

..... continued

13 Creditors: Amounts falling due after more than one year

	30 November 2021 £
Bank loans and overdrafts	<u>21,760</u>

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £1,488.

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Smile Through Sport

Notes to the Financial Statements for the Period Ended 30 November 2021

..... continued

16 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

17 Analysis of funds

	Incoming resources	Resources expended	At 30 November 2021
	£	£	£
General Funds			
Unrestricted income fund	78,830	(88,931)	(10,101)
Restricted Funds			
Lottery Funding	54,959	(43,619)	11,340
	133,789	(132,550)	1,239

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 30 November 2021
	£	£	£
Tangible assets	1,705	-	1,705
Current assets	18,279	11,340	29,619
Creditors: Amounts falling due within one year	(8,325)	-	(8,325)
Creditors: Amounts falling due after more than one year	(21,760)	-	(21,760)
Net assets	(10,101)	11,340	1,239

Smile Through Sport

Statement of financial activities by fund Period Ended 30 November 2021

	Unrestricted income fund 2021
	£
Incoming resources	
Incoming resources from generated funds	
Voluntary income	29,088
Activities for generating funds	49,742
Total incoming resources	<u>78,830</u>
Resources expended	
Charitable activities	86,408
Governance costs	2,523
Total resources expended	<u>88,931</u>
Reconciliation of funds	
Total funds carried forward	<u>(10,101)</u>

This page does not form part of the statutory financial statements.

Smile Through Sport
Statement of financial activities by fund Period Ended 30 November 2021

..... *continued*

	Lottery Funding 2021
	£
Incoming resources	
Incoming resources from generated funds	
Voluntary income	54,959
Total incoming resources	54,959
Resources expended	
Charitable activities	43,619
Total resources expended	43,619
Reconciliation of funds	
Total funds carried forward	11,340

This page does not form part of the statutory financial statements.