

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

| | |
|--|---------|
| Reference and Administrative Details | 1 |
| Trustees' Report | 2 to 5 |
| Independent examiner's report | 6 |
| 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 |
|--|----------|

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. |
|---|-----------|--|

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 |

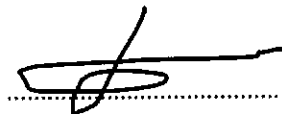
Name of chief executive or names of senior staff members (Optional information)

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.

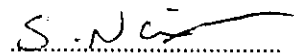
Basis of independent examiner's report

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 | | <u>78,830</u> | <u>54,959</u> | <u>133,789</u> |
| Resources expended | | | | |
| Charitable activities | 5 | 86,408 | 43,619 | 130,027 |
| Governance costs | 5 | 2,523 | - | 2,523 |
| Total resources expended | | <u>88,931</u> | <u>43,619</u> | <u>132,550</u> |
| Reconciliation of funds | | | | |
| Total funds carried forward | | <u>(10,101)</u> | <u>11,340</u> | <u>1,239</u> |

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 | | 25,689 | |
| | | <u>29,619</u> | |
| 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> |

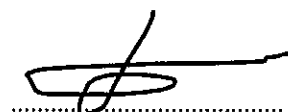
For the financial period ended 30 November 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 | <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 |
| | <u>82,715</u> |

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 | <u>1,210</u> | <u>495</u> | <u>1,705</u> |

11 Debtors

| | 30 November 2021 £ |
|---------------|--------------------------|
| Trade debtors | 3,504 |
| Other debtors | 426 |
| | <u>3,930</u> |

12 Creditors: Amounts falling due within one year

| | 30 November 2021 £ |
|------------------------------|--------------------------|
| Bank loans and overdrafts | 6,739 |
| Accruals and deferred income | 1,586 |
| | <u>8,325</u> |

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><u>21,760</u></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 |
| | <u>133,789</u> | <u>(132,550)</u> | <u>1,239</u> |

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 | <u>(10,101)</u> | <u>11,340</u> | <u>1,239</u> |

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 | <u>54,959</u> |
| Resources expended | |
| Charitable activities | 43,619 |
| Total resources expended | <u>43,619</u> |
| Reconciliation of funds | |
| Total funds carried forward | <u><u>11,340</u></u> |

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