

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.

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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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TRUSTEES REPORT

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

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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	<p>Every trustee must be appointed [for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees.</p> <p>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.</p>

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

				30.11.23	30.11.22
		Unrestric-	Restricted	Total	Total
	Notes	ted Funds	Funds	Funds	Funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	24,251	64,522	88,773	65,544
Charitable Activities	3				
Direct Charitable Activities		51,626	-	51,626	30,035
Total Income		<u>75,876</u>	<u>64,522</u>	<u>140,398</u>	<u>95,579</u>
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		<u>27,834</u>	<u>24,992</u>	<u>52,826</u>	<u>2,879</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		- 26,574	30,692	4,118	1,239
TOTAL FUNDS CARRIED FORWARD		<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
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)
NET CURRENT ASSETS/(LIABILITIES)		<hr/>	<hr/>
		71,872	26,733
Creditors due in more than one year	11	14,928	- 22,615
NET ASSETS:		<hr/>	<hr/>
		86,800	4,118
FUNDS			
Unrestricted funds	12	1,260 -	26,574
Restricted funds	12	55,684	30,692
Total charity funds		<hr/>	<hr/>
		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:

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
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	13,696	2,852	28,943
Depreciation			
At 30.11.22	705	488	11,845
Charge for year	227	244	-
As at 30.11.23	932	732	11,845
Net Book Value			
As at 30.11.23	12,765	2,120	14,885
As at 31.11.22	908	251	1,159

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
	(26,574)	27,834	-	1,260
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
	30,692	24,992	-	55,684
	4,118	52,826	-	56,944

**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