

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.

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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

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>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.</p> <p>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.</p> <p>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.</p> <p>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:

Achievements against objectives set	Para 1.41	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.
Performance of fundraising activities against objectives set	Para 1.41	No objectives for fundraising were set within this period.
Investment performance against objectives	Para 1.41	Not applicable for Smile Through Sport.
Other		

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:

G3EB1C791AF042D.....
 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

				30.11.24	30.11.23
		Unrestric-	Restricted	Total	Total
		ted Funds	Funds	Funds	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):					52,826
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/> 71,725	<hr/> 80,092
CREDITORS			
Creditors due in less than one year	10	8,089	(8,220)
NET CURRENT ASSETS/(LIABILITIES)		<hr/> 63,636	<hr/> 71,872
Creditors due in more than one year	11	18,682	14,928
NET ASSETS:		<hr/> 44,954	<hr/> 56,944
FUNDS			
Unrestricted funds	12	- 2,986	1,260
Restricted funds	12	47,940	55,684
Total charity funds		<hr/> 44,954	<hr/> 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:

.....21306511842041F.....
Stephen James Miller Trustee

Date: 25/09/2025

Signed by:

.....C3EB1Q791AF043D.....
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	18,527	2,852	21,379
Depreciation			
At 30.11.23	1,184	791	1,975
Charge for year	3,292	705	3,996
As at 30.11.24	4,476	1,495	5,971
Net Book Value			
As at 30.11.24	14,052	1,357	15,408
As at 31.11.23	12,512	2,062	14,574

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 Funds	Restricted Funds	30.11.24 Total Funds	30.11.23 Total Funds
	£	£	£	£
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)
	1,260	(4,246)	-	(2,986)
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
	55,684	(7,744)	-	47,940
	56,944	(11,990)	-	44,954

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)**