

# Struggles 2 Smiles

England & Wales · Charity number 1196092

## Details

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**Other names** STRUGGLES 2 SMILES, That Food Charity!

**Status** Registered

**Legal form** CIO

**Registered** 2021-10-11

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

## Contact

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**Address** 1 Victoria Park  
cowbridge road west  
Cardiff  
CF5 1EZ

**Phone** 07395958650

**Email** [hello@struggles2smiles.org](mailto:hello@struggles2smiles.org)

**Website** [www.struggles2smiles.org](http://www.struggles2smiles.org)

## Activities

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**Objects:** 1. To advance in life and relieve needs of young people, in particular, but not exclusively young offenders through: (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals. 2. The relief of financial hardship among people living or working in Barry and South Wales by providing such persons with services, such as a meal service, which they could not otherwise afford through lack of means. 3. To promote the conservation and protection of the environment for the public benefit by: (a) Educating the public in methods of sustainable food production, specifically through the use of Aquaponics systems; (b) Researching, developing, and demonstrating Aquaponics technology as a means of reducing carbon emissions and other environmental harms associated with traditional agriculture, such as water usage, land degradation, and food miles; (c) Promoting the principles of a circular economy by using waste from aquatic life to fertilise plant growth. 4. To relieve poverty and food insecurity for the public benefit, in particular but not exclusively by: (a) Providing fresh, nutritious, and sustainably grown produce, at a subsidised cost, to individuals and families in need; (b) Distributing such produce to other charitable organisations, food banks, and community groups that support those experiencing food poverty. 5. To promote the efficiency and effectiveness of charities and the voluntary sector for the public benefit by providing them with a sustainable source of low-cost, high-nutrition food to support their own charitable activities. 6. To advance the education of the public, in particular children and young people, in subjects related to environmental sustainability, nutrition, and science, through hands-on experience with Aquaponics systems and educational workshops.

**Activities:** The heart of our mission lies in addressing food insecurity in our community. We understand that there are individuals and families who struggle to access nutritious meals on a regular basis. Therefore, we have made it our goal to ensure that the meals prepared by our young trainees reach those who need them the most, through our unique street food & food hamper delivery service & farming project.

## Classification

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- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Armed Forces/emergency Service Efficiency, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Throughout Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£123,150	£122,439	-	-
2024-07-31	£152,016	£107,815	-	-
2023-07-31	£65,459	£71,672	-	-
2022-07-31	£52,839	£34,928	-	-

## Trustees

Name	Role	Appointed
<b>Jason Stephens</b>	Chair	2016-06-01
Declan Jones		2023-02-03
Sarah Jayne Dudley		2021-05-12
Sheryl Townsend		2025-06-04

**Struggles 2 Smiles**

England & Wales - Charity number 1196092

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# Accounts

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**REGISTERED CHARITY NUMBER:**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 July 2025  
for  
Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

**Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

**Contents of the Financial Statements  
for the Year Ended 31 July 2025**

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**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2025**

The trustees present their report together with the financial statements of the charity for the year ended 31 July 2025.

The financial statements comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

1. To advance in life and relieve needs of young people, in particular, but not exclusively young offenders through:

(a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;

(b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

2. The relief of financial hardship among people living or working in Barry and South Wales by providing such persons with services, such as a meal service, which they could not otherwise afford through lack of means.

3. To promote the conservation and protection of the environment for the public benefit by:

(a) Educating the public in methods of sustainable food production, specifically through the use of Aquaponics systems;

(b) Researching, developing, and demonstrating Aquaponics technology as a means of reducing carbon emissions and other environmental harms associated with traditional agriculture, such as water usage, land degradation, and food miles;

(c) Promoting the principles of a circular economy by using waste from aquatic life to fertilize plant growth

4. To relieve poverty and food insecurity for the public benefit, in particular but not exclusively by:

(a) Providing fresh, nutritious, and sustainably grown produce, at a subsidised cost, to individuals and families in need;

(b) Distributing such produce to other charitable organisations, food banks, and community groups that support those experiencing food poverty

5. To promote the efficiency and effectiveness of charities and the voluntary sector for the public benefit by providing them with a sustainable source of low-cost, high-nutrition food to support their own charitable activities.

6. To advance the education of the public, in particular children and young people, in subjects related to environmental sustainability, nutrition, and science, through hands-on experience with Aquaponics system and workshops.

**Significant activities**

In order to achieve its objectives the charity undertakes various fund raising activities including attending festivals and events offering its street food fare. Donations are received and applications made for grant funding where possible.

More information is available from the Charity's social media pages and website which do not form part of these accounts.

**Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

**Report of the Trustees  
for the Year Ended 31 July 2025**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

In shaping the objectives of the charity and planning its activities, the trustees have considered the Charity Commission Guidance on public benefit. The charity gives careful consideration to ensuring its activities are accessible to all eligible users from all aspects of the community.

**Volunteers**

In common with many charities it would be difficult to operate without the support of unpaid volunteers and the charity has benefited from such support and is very grateful to all for this. Approximately 20 volunteers have engaged with the charity in the period covered by these accounts.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities & Achievements**

The Trustees are delighted to report another successful year which has proven to be a landmark year for the charity, defined by significant infrastructural growth, high-impact training placements, and a strategic refocusing of services.

The highlight of this year was undoubtedly the successful procurement of National Lottery Funding. This grant enabled the charity to purchase a dedicated catering truck and state of the art outdoor catering equipment. These assets have fundamentally changed the capacity of the charity to generate income and deliver training in real-world environments.

The charity continues to live by its mission of breaking down barriers. The charity placed 9 specific individuals into paid training during the year including 7 young people from the Roma Gypsy community and 2 young offenders. Through the "Learn to Earn" program, these individuals gained hands-on experience, achieved Level 2 & 3 Food Safety & Hygiene, Allergy Awareness certifications, first aid certification and served paying customers at high pressure events.

Operationally the year saw a strategic victory with a successful bid to secure a permanent pitch at Barry Island Pleasure park, alongside a continued presence at major Welsh music festivals and community events.

The year has not been without challenges and the charity made the difficult but necessary decision to close the Baby Hamper project in April 2025. Whilst successful in impact the project faced unsustainable shortfalls in volunteer capacity and physical donations.

During the year the charity transitioned from solely a "hot food bank" to a sustainable social enterprise model. The new outdoor catering equipment allowed the charity to:

- Serve at Scale: The charity attended 2 major music festivals and operated full seasons at Barry Island Pleasure Park ( Summer & Christmas)
- Community engagement: The mobile unit was deployed to community events across South Wales, raising the profile of the charity
- Hamper success: Between November and January the Christmas Hamper Drive was exceptionally successful. Five additional volunteers were recruited to prepare and deliver hampers to families suffering from food insecurity.

The core financial strategy this year was "Buy One, Give One". The sale of food at Barry Island Pleasure Park and music festivals successfully subsidised the charitable activities. The catering truck has become a self-sustaining asset.

In addition to existing Corporate Partnerships the charity is delighted to report successful food donation partnerships formed with Costco and Bookers which has an impact on significantly lowering input costs.

During the year the charity placed a heavy emphasis on environmental sustainability. The charity does not simply feed people it rescues food. Using data from the charity's systems and standard carbon conversion factors the charity calculated the environmental impact of its operations during the year:

Meals provided - approximately 5,200 meals provided through the Hot Food Bank servicing the Homeless and community in need.

Barry Island, Festivals & events - Approximately 10,000 meals supplied to paying customers (subsidizing the charity)

Holiday Hampers - during November to January approximately 2,500 meal equivalents were supplied providing nourishing meals for families in need

Food waste saved - Through our partnerships we were able to intercept surplus stock that was destined for landfill with an estimated saving in food waste of 5.2 tonnes.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2025**

Carbon Emissions saved - by rescuing 5.2 tonnes of food we have assisted in preventing methane emissions generated by food rot in anaerobic landfill conditions. Additionally our local production model reduces transport miles. It is estimated we have saved 1.4 tonnes CO<sub>2</sub>e.

None of this would have been possible without the support of our previous funders but in particular this year, National Lottery Community Fund, Costco, Bookers, Llantwit Major RFC, Sam's Drylining Treorchy, Cardiff & VOG councils and the management of Barry Island Pleasure Park.

The charity would like to thank the mentors who worked specifically with the Roma Gypsy & Young offender cohorts to ensure they felt safe and supported.

## **FINANCIAL REVIEW**

### **Financial position**

The charity has applied all of its incoming resources to further the objects of the charity. Its financial position is as set out in these financial statements and the trustees are satisfied with the financial position of the charity.

### **Reserves policy**

The trustees have considered the requirement for reserves of the charity which has encompassed income and expenditure streams and the need to match variable income with fixed commitments and the nature of available reserves. The trustees are aware of the importance and need to continually monitor reserves but are satisfied that the charity will be able to meet any obligations as they fall due.

### **Going concern**

The trustees have reviewed their future requirement, fund raising plans and obligations and are satisfied that the going concern concept as a basis for the preparation of the financial statements is entirely appropriate and that the charity will for the foreseeable future be able to meet its obligations as they fall due..

## **FUTURE PLANS**

The charity is pleased to announce that in July 2025 it was granted £19,500 for the development of a Community Café. This funding will mark a new chapter for the charity providing a permanent physical space to expand its training programs and offering a consistent hub for community support and social inclusion.,

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The legal form of the charity is that of Charitable Incorporated Organisation (CIO) which is subject to a governing document, its constitution which took effect from the date of registration of the CIO which was 11 October 2021. The constitution and objectives of the charity were amended and a revised constitution approved on 7 April 2026. The financial statements reflect the latest version of the constitution.

### **Organizational structure**

The charity trustees manage the affairs of the CIO in accordance with their powers as set out in the constitution document. There must at all times be at least three charity trustees with a maximum number of 5. Apart from the first charity trustees every trustee is appointed for a term of three years after meeting criteria set out in the constitution.

The trustees meet regularly to discuss all aspects of the affairs of the CIO.

### **Induction and training of new trustees**

The appointed trustees actively encourage and seek to identify individuals for appointment as charity trustee having regard to the skills, knowledge and experience needed. On appointment each new trustee is provided with a copy of the constitution and the CIO's latest available Trustees Annual Report and accounts. Appropriate training is provided to enable any new trustee to fulfill their duties.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees are satisfied they have met these requirements and that adequate controls are in place.

Looking ahead the principal risk remains the volatility of volunteer staffing, highlighted by the closure of the Baby Hamper project. The risks will be mitigated by focussing on the Catering Truck and Hot Food bank as these are financially sustainable models.

The charity plans to become a pass-through organisation for baby goods (referring donors to other local specialists) rather than hosting the service itself.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

**Principal address**

Struggles 2 Smilles  
1 Victoria Park  
Cowbridge Road West  
Cardiff  
CF5 1EZ

**Trustees**

Ms K Stephens  
Ms S Knowles  
D Jones  
Ms S J Dudley

**Independent Examiner**

Stephen Horrigan FCA, CTA  
DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

**COMMENCEMENT OF ACTIVITIES**

The charity was incorporated on 11 October 2021 and commenced charitable activities at the same time.

Approved by order of the board of trustees on 26 May 2026 and signed on its behalf by:

Ms K Stephens - Trustee

**Independent Examiner's Report to the Trustees of  
Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

**Independent examiner's report to the trustees of Struggles 2 Smiles (Charitable Incorporated Organisation) Charity number 1196092**

I report to the charity trustees on my examination of the accounts of Struggles 2 Smiles (Charitable Incorporated Organisation) Charity number 1196092 (the Trust) for the year ended 31 July 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Stephen Horrigan FCA, CTA

DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

26 May 2026

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Statement of Financial Activities**  
**for the Year Ended 31 July 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Charitable activities	3	123,150	-	123,150	152,016
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		116,939	5,500	122,439	105,215
Other		-	-	-	2,600
<b>Total</b>		<u>116,939</u>	<u>5,500</u>	<u>122,439</u>	<u>107,815</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>					
	9	6,211	(5,500)	711	44,201
		<u>44,663</u>	<u>(44,663)</u>	-	-
<b>Net movement in funds</b>		50,874	(50,163)	711	44,201
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		2,225	53,674	55,899	11,698
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>53,099</u></u>	<u><u>3,511</u></u>	<u><u>56,610</u></u>	<u><u>55,899</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Balance Sheet**  
**31 July 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	30,720	3,511	34,231	26,323
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		25,179	-	25,179	32,376
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,800)	-	(2,800)	(2,800)
<b>NET CURRENT ASSETS</b>		<u>22,379</u>	<u>-</u>	<u>22,379</u>	<u>29,576</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		53,099	3,511	56,610	55,899
<b>NET ASSETS</b>		<u>53,099</u>	<u>3,511</u>	<u>56,610</u>	<u>55,899</u>
<b>FUNDS</b>					
	9				
Unrestricted funds:					
General fund				53,099	2,225
Restricted funds:					
Moondance Foundation				3,511	9,011
Street Kitchen Academy				-	44,663
				<u>3,511</u>	<u>53,674</u>
<b>TOTAL FUNDS</b>				<u>56,610</u>	<u>55,899</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 May 2026 and were signed on its behalf by:

K Stephens - Trustee

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements**  
**for the Year Ended 31 July 2025**

**1. GENERAL INFORMATION**

Struggles 2 Smiles is a Charitable Incorporated Organisation (CIO) registered with and regulated by the Charity Commission in England. Further information about the objectives of the charity and the trustees who have held office are provided in the Trustees Report included as part of these financial statements and can be viewed on the Charity Commission website.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pounds sterling which is the functional currency of the charity.

The charity continues its fund raising activities and having regard to these and the financial needs of the charity the trustees are of the view that the immediate future of the charity for the next 12 to 18 months, at least, is secure and that on this basis the charity is a going concern.

**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.

**Charitable activities**

Expenditure on charitable activities includes the costs incurred to further the purposes of the charity and associated support costs.

**Tangible fixed assets**

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

Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**Fund accounting**

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

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**Donated goods**

The charity receives donated goods as part of its activities and distributes them to families in need. Where it is possible to do so with reasonable certainty the charity values such goods at fair value and recognizes this in the financial statements as income and expenditure.

**Grants & donations**

Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations are recognised as received.

**3. INCOME FROM CHARITABLE ACTIVITIES**

		2025	2024
	Activity	£	£
Donations	Charitable activities	25,667	37,478
Street food, Festivals, Events	Charitable activities	54,883	58,500
Grants	Charitable activities	42,600	56,038
		<u>123,150</u>	<u>152,016</u>
		<u>123,150</u>	<u>152,016</u>

Grants received, included in the above, are as follows:

		2025	2024
		£	£
		<u>    </u>	<u>    </u>
		<u>    </u>	<u>    </u>

**4. SUPPORT COSTS**

	Management	Finance	Other	Governance	Totals
	£	£	£	costs £	£
Charitable activities	145	791	16,035	1,800	18,771
	<u>145</u>	<u>791</u>	<u>16,035</u>	<u>1,800</u>	<u>18,771</u>
	<u>145</u>	<u>791</u>	<u>16,035</u>	<u>1,800</u>	<u>18,771</u>

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable activities	100,853	51,163	152,016
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	93,215	12,000	105,215
Other	2,600	-	2,600
<b>Total</b>	<u>95,815</u>	<u>12,000</u>	<u>107,815</u>
<b>NET INCOME</b>	5,038	39,163	44,201
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(2,813)	14,511	11,698
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>2,225</u></u>	<u><u>53,674</u></u>	<u><u>55,899</u></u>

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 August 2024	30,251	14,499	44,750
Additions	3,461	22,000	25,461
	<u>33,712</u>	<u>36,499</u>	<u>70,211</u>
At 31 July 2025	<u>33,712</u>	<u>36,499</u>	<u>70,211</u>
<b>DEPRECIATION</b>			
At 1 August 2024	15,271	3,156	18,427
Charge for year	8,428	9,125	17,553
	<u>23,699</u>	<u>12,281</u>	<u>35,980</u>
At 31 July 2025	<u>23,699</u>	<u>12,281</u>	<u>35,980</u>
<b>NET BOOK VALUE</b>			
At 31 July 2025	<u>10,013</u>	<u>24,218</u>	<u>34,231</u>
At 31 July 2024	<u>14,980</u>	<u>11,343</u>	<u>26,323</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other creditors	2,800	2,800
	<u>2,800</u>	<u>2,800</u>

**9. MOVEMENT IN FUNDS**

	At 1/8/24 £	Net movement in funds £	Transfers between funds £	At 31/7/25 £
<b>Unrestricted funds</b>				
General fund	2,225	6,211	44,663	53,099
<b>Restricted funds</b>				
Moondance Foundation	9,011	(5,500)	-	3,511
Street Kitchen Academy	44,663	-	(44,663)	-
	<u>53,674</u>	<u>(5,500)</u>	<u>(44,663)</u>	<u>3,511</u>
<b>TOTAL FUNDS</b>	<u>55,899</u>	<u>711</u>	<u>-</u>	<u>56,610</u>

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	123,150	(116,939)	6,211
<b>Restricted funds</b>			
Moondance Foundation	-	(5,500)	(5,500)
<b>TOTAL FUNDS</b>	<u>123,150</u>	<u>(122,439)</u>	<u>711</u>

**Comparatives for movement in funds**

	At 1/8/23 £	Net movement in funds £	At 31/7/24 £
<b>Unrestricted funds</b>			
General fund	(2,813)	5,038	2,225
<b>Restricted funds</b>			
Moondance Foundation	14,511	(5,500)	9,011
Street Kitchen Academy	-	44,663	44,663
	<u>14,511</u>	<u>39,163</u>	<u>53,674</u>
<b>TOTAL FUNDS</b>	<u>11,698</u>	<u>44,201</u>	<u>55,899</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	100,853	(95,815)	5,038
<b>Restricted funds</b>			
Moondance Foundation	-	(5,500)	(5,500)
Street Kitchen Academy	44,663	-	44,663
Warmth for all	6,500	(6,500)	-
	<u>51,163</u>	<u>(12,000)</u>	<u>39,163</u>
<b>TOTAL FUNDS</b>	<u>152,016</u>	<u>(107,815)</u>	<u>44,201</u>

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/23 £	Net movement in funds £	Transfers between funds £	At 31/7/25 £
<b>Unrestricted funds</b>				
General fund	(2,813)	11,249	44,663	53,099
<b>Restricted funds</b>				
Moondance Foundation	14,511	(11,000)	-	3,511
Street Kitchen Academy	-	44,663	(44,663)	-
	<u>14,511</u>	<u>33,663</u>	<u>(44,663)</u>	<u>3,511</u>
<b>TOTAL FUNDS</b>	<u>11,698</u>	<u>44,912</u>	<u>-</u>	<u>56,610</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	224,003	(212,754)	11,249
<b>Restricted funds</b>			
Moondance Foundation	-	(11,000)	(11,000)
Street Kitchen Academy	44,663	-	44,663
Warmth for all	6,500	(6,500)	-
	<u>51,163</u>	<u>(17,500)</u>	<u>33,663</u>
<b>TOTAL FUNDS</b>	<u>275,166</u>	<u>(230,254)</u>	<u>44,912</u>

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Moondance Foundation - Trap Kitchen Project, the acquisition of a catering trailer and associated costs

In the previous year and during the current year, grant funding was received from National Lottery towards the Street Kitchen Academy. The trustees consider this to be the core activity of the charity and accordingly the fund has been reclassified as general funds.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2025.

**11. MEMBERS LIABILITY**

In the event of a winding up of the CIO the members have no personal liability for the debts and liabilities of the CIO but would be required to contribute no more than £1 each to the assets of the CIO.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2025**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Charitable activities</b>				
Donations	25,667	-	25,667	37,478
Street food, Festivals, Events	54,883	-	54,883	58,500
Grants	42,600	-	42,600	56,038
	<hr/>	<hr/>	<hr/>	<hr/>
	123,150	-	123,150	152,016
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>	123,150	-	123,150	152,016
 <b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Advertising & Promotions	3,766	-	3,766	4,813
Food supplies	26,847	-	26,847	38,249
Repairs & Maintenance	693	-	693	2,304
Equipment distributed	-	-	-	6,500
Training & Support	38,080	-	38,080	15,023
Event costs	16,729	-	16,729	16,000
Depreciation	3,553	4,875	8,428	7,563
Motor vehicles	8,500	625	9,125	2,375
	<hr/>	<hr/>	<hr/>	<hr/>
	98,168	5,500	103,668	92,827
 <b>Support costs</b>				
<b>Management</b>				
Postage and stationery	145	-	145	-
Training costs	-	-	-	1,837
	<hr/>	<hr/>	<hr/>	<hr/>
	145	-	145	1,837
 <b>Finance</b>				
Insurance	761	-	761	188
Bank charges	30	-	30	74
	<hr/>	<hr/>	<hr/>	<hr/>
	791	-	791	262
 <b>Other</b>				
Rent & Storage	1,157	-	1,157	2,596
Sundries	181	-	181	-
Motor Running costs	14,697	-	14,697	7,693
	<hr/>	<hr/>	<hr/>	<hr/>
	16,035	-	16,035	10,289
 <b>Governance costs</b>				
Independent Examiners fees	1,800	-	1,800	2,600

This page does not form part of the statutory financial statements

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2025**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Total resources expended	116,939	5,500	122,439	107,815
<b>Net income</b>	6,211	(5,500)	711	44,201

This page does not form part of the statutory financial statements

**Struggles 2 Smiles**

England & Wales - Charity number 1196092

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# Accounts

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REGISTERED CHARITY NUMBER:

**Report of the Trustees and  
Financial Statements for the Year Ended 31 July 2024  
for  
Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Contents of the Financial Statements**  
**for the Year Ended 31 July 2024**

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**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2024**

The trustees present their report together with the financial statements of the charity for the year ended 31 July 2024.

The financial statements comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

For a short while during the year the charity changed its name to That Food Charity! before returning to its original name.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To advance in life and relieve needs of young people, in particular, but not exclusively young offenders through:

(a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;

(b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

(c) The relief of financial hardship among people living or working in Barry and South Wales by providing such persons with services, such as a meal service, which they could not otherwise afford through lack of means.

**Significant activities**

In order to achieve its objectives the charity undertakes various fund raising activities including attending festivals and events offering its street food fare. Donations are received and applications made for grant funding where possible.

More information is available from the Charity's social media pages and website which do not form part of these accounts.

**Public benefit**

In shaping the objectives of the charity and planning its activities, the trustees have considered the Charity Commission Guidance on public benefit. The charity gives careful consideration to ensuring its activities are accessible to all eligible users from all aspects of the community.

**Volunteers**

In common with many charities it would be difficult to operate without the support of unpaid volunteers and the charity has benefited from such support and is very grateful to all for this. Approximately 15 volunteers have engaged with the charity in the period covered by these accounts.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities & Achievements**

The Trustees are delighted to report another successful year of growth, impact and community support and are grateful for the dedication of volunteers, funders, partners and the resilience of community members and events organizers. The charity has continued to make a meaningful difference in tackling food insecurity, providing skills training for deprived young people and fostering sustainable solutions in local food supply and tackling climate change alongside reducing food waste.

Our impact at a glance:

**1. Food Pantry & Bank - Nourishing our community**

We continued to provide 100 to 150 hot, nutritious meals per week to those in need and homeless individuals and families. We distributed 20 to 30 fresh food hampers weekly to individuals and families facing food insecurity.

**2. Baby Bank Project - Supporting families**

We successfully launched and expanded our Baby Bank & Pods with support from the Moondance Foundation, popping up in different communities in South Wales working alongside our hot food bank. We provided essential baby supplies to families in need working alongside the Baby Alliance organisation.

**3. Empowering youth through training & employment in professional cookery.**

Supported 5 young people from the Roma Gypsy community, helping them to gain qualifications in First Aid, Food Hygiene, Allergy Awareness and successfully transitioning 2 young people from our training programs into worthwhile local full time employment.

**4. Sustainable Food solutions - Community Aquaponics Project**

Secured funding to develop an innovative community Aquaponics project in partnership with Egin and the National Lottery working towards building a community Aquaponics farming system to enable community members to grow their own fruits and vegetables whilst breeding fish as a sustainable protein source.

**5. Fundraising and Community engagement**

The charity has hosted successful street food and fund raising events from its trailer, engaging with the community whilst raising funds, strengthening its partnerships with local businesses, organizations and volunteers.

None of this would have been possible without the support of The Moondance Foundation, National Lottery Community Fund, The National Grid Foundation, Mary Homfray Foundation, Egin, dedicated volunteers, trainees and your people from the Roma Gypsy community.

**FINANCIAL REVIEW**

**Financial position**

The charity has applied all of its incoming resources to further the objects of the charity. It's financial position is as set out in these financial statements and the trustees are satisfied with the financial position of the charity.

**Reserves policy**

The trustees have considered the requirement for reserves of the charity which has encompassed income and expenditure streams and the need to match variable income with fixed commitments and the nature of available reserves. The trustees are aware of the importance and need to continually monitor reserves but are satisfied that the charity will be able to meet any obligations as they fall due.

As at 31 July 2024 general reserves are in deficit. The trustees are aware of this and plan to build up reserves through planned operating surpluses in future.

**Going concern**

The trustees have reviewed their future requirement, fund raising plans and obligations and are satisfied that the going concern concept as a basis for the preparation of the financial statements is entirely appropriate and that the charity will for the foreseeable future be able to meet its obligations as they fall due..

**Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

**Report of the Trustees  
for the Year Ended 31 July 2024**

**FUTURE PLANS**

As the charity moves forward it remains committed to expanding its food support services to reach more individuals in need, growing the Baby Bank initiative to support more families, developing the Aquaponics project into fully operation community farm , providing more training and employment opportunities for young people and continuing to strengthen partnerships to maximize impact.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The legal form of the charity is that of Charitable Incorporated Organisation (CIO) which is subject to a governing document, its constitution which took effect from the date of registration of the CIO which was 11 October 2021.

**Organizational structure**

The charity trustees manage the affairs of the CIO in accordance with their powers as set out in the constitution document. There must at all times be at least three charity trustees with a maximum number of 5. Apart from the first charity trustees every trustee is appointed for a term of three years after meeting criteria set out in the constitution.

The trustees meet regularly to discuss all aspects of the affairs of the CIO.

Day to day management and direction of the charity is delegated to Jason Stephens who carries title of Charity and Fundraising Director.

**Induction and training of new trustees**

The appointed trustees actively encourage and seek to identify individuals for appointment as charity trustee having regard to the skills, knowledge and experience needed . On appointment each new trustee is provided with a copy of the constitution and the CIO's latest available Trustees Annual Report and accounts. Appropriate training is provided to enable any new trustee to fulfill their duties.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees are satisfied they have met these requirements and that adequate controls are in place.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

**Principal address**

Struggles 2 Smiles  
Community Food Trailer  
Excelsior Road Industrial Estate  
Cardiff  
C14 3AT

**Trustees**

Ms K Stephens  
Ms S Knowles  
D Jones  
Ms S J Dudley

**Independent Examiner**

Stephen Horrigan FCA, CTA  
DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

**COMMENCEMENT OF ACTIVITIES**

The charity was incorporated on 11 October 2021 and commenced charitable activities at the same time.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees acknowledge their responsibility for complying with the requirements of the Charities Act 2011 with respect to accounting records and preparation of accounts. The members of the CIO have not required the CIO to obtain an audit of the financial statements.

Approved by order of the board of trustees on 29 May 2025 and signed on its behalf by:

Ms K Stephens - Trustee

**Independent Examiner's Report to the Trustees of  
Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

**Independent examiner's report to the trustees of Struggles 2 Smiles (Charitable Incorporated Organisation)  
Charity number 1196092**

I report to the charity trustees of the Trust on my examination of the accounts of Struggles 2 Smiles (Charitable Incorporated Organisation) Charity number 1196092 (the Trust) for the year ended 31 July 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Stephen Horrigan FCA, CTA

DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

29 May 2025

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
Charity number 1196092

**Statement of Financial Activities**  
**for the Year Ended 31 July 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Charitable activities	3	100,853	51,163	152,016	65,459
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		93,215	12,000	105,215	69,272
Other		2,600	-	2,600	2,400
<b>Total</b>		<u>95,815</u>	<u>12,000</u>	<u>107,815</u>	<u>71,672</u>
<b>NET INCOME/(EXPENDITURE)</b>		5,038	39,163	44,201	(6,213)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(2,813)	14,511	11,698	17,911
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,225</u></u>	<u><u>53,674</u></u>	<u><u>55,899</u></u>	<u><u>11,698</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
Charity number 1196092

**Balance Sheet**  
**31 July 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	12,312	14,011	26,323	19,146
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		32,376	-	32,376	227
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,800)	-	(2,800)	(7,675)
<b>NET CURRENT ASSETS</b>		<u>29,576</u>	<u>-</u>	<u>29,576</u>	<u>(7,448)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		41,888	14,011	55,899	11,698
<b>NET ASSETS</b>		<u>41,888</u>	<u>14,011</u>	<u>55,899</u>	<u>11,698</u>
<b>FUNDS</b>	9				
Unrestricted funds:					
General fund				2,225	(2,813)
Restricted funds:					
Moondance Foundation				9,011	14,511
Street Kitchen Academy				44,663	-
				<u>53,674</u>	<u>14,511</u>
<b>TOTAL FUNDS</b>				<u>55,899</u>	<u>11,698</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2025 and were signed on its behalf by:

K Stephens - Trustee

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements**  
**for the Year Ended 31 July 2024**

**1. GENERAL INFORMATION**

Struggles 2 Smiles is a Charitable Incorporated Organisation (CIO) registered with and regulated by the Charity Commission in England. The registered address of the charity is Community Food Trailer, Excelsior Road, Excelsior Road Industrial Estate, Cardiff, CF14 3AT. Further information about the objectives of the charity and the trustees who have held office are provided in the Trustees Report included as part of these financial statements.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pounds sterling which is the functional currency of the charity.

The charity continues its fund raising activities and having regard to these and the financial needs of the charity the trustees are of the view that the immediate future of the charity for the next 12 to 18 months, at least, is secure and that on this basis the charity is a going concern.

**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.

**Charitable activities**

Expenditure on charitable activities includes the costs incurred to further the purposes of the charity and associated support costs.

**Tangible fixed assets**

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

Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**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.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
Charity number 1196092

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**2. ACCOUNTING POLICIES - continued**

**Donated goods**

The charity receives donated goods as part of its activities and distributes them to families in need. Where it is possible to do so with reasonable certainty the charity values such goods at fair value and recognizes this in the financial statements as income and expenditure.

**Grants & donations**

Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations are recognised as received.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2024 £	2023 £
Donations	Charitable activities	37,478	11,148
Street food, Festivals, Events	Charitable activities	58,500	52,686
Grants	Charitable activities	56,038	1,625
		<u>152,016</u>	<u>65,459</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
General grants	-	1,625
	<u>-</u>	<u>1,625</u>

**4. SUPPORT COSTS**

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	-	-	2,600	2,600
Charitable activities	1,837	262	10,289	-	12,388
	<u>1,837</u>	<u>262</u>	<u>10,289</u>	<u>2,600</u>	<u>14,988</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable activities	65,459	-	65,459
	<u>65,459</u>	<u>-</u>	<u>65,459</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	63,772	5,500	69,272
Other	2,400	-	2,400
	<u>66,172</u>	<u>5,500</u>	<u>71,672</u>
<b>Total</b>	<u>66,172</u>	<u>5,500</u>	<u>71,672</u>
<b>NET INCOME/(EXPENDITURE)</b>	(713)	(5,500)	(6,213)

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
Charity number 1196092

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(2,100)	20,011	17,911
<b>TOTAL FUNDS CARRIED FORWARD</b>	(2,813)	14,511	11,698

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 August 2023	25,135	2,500	27,635
Additions	5,116	11,999	17,115
At 31 July 2024	30,251	14,499	44,750
<b>DEPRECIATION</b>			
At 1 August 2023	7,708	781	8,489
Charge for year	7,563	2,375	9,938
At 31 July 2024	15,271	3,156	18,427
<b>NET BOOK VALUE</b>			
At 31 July 2024	14,980	11,343	26,323
At 31 July 2023	17,427	1,719	19,146

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other creditors	2,800	7,675

**9. MOVEMENT IN FUNDS**

	At 1/8/23 £	Net movement in funds £	At 31/7/24 £
<b>Unrestricted funds</b>			
General fund	(2,813)	5,038	2,225
<b>Restricted funds</b>			
Moondance Foundation	14,511	(5,500)	9,011
Street Kitchen Academy	-	44,663	44,663
	14,511	39,163	53,674
<b>TOTAL FUNDS</b>	11,698	44,201	55,899

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
Charity number 1196092

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	100,853	(95,815)	5,038
<b>Restricted funds</b>			
Moondance Foundation	-	(5,500)	(5,500)
Street Kitchen Academy	44,663	-	44,663
Warmth for all	6,500	(6,500)	-
	<u>51,163</u>	<u>(12,000)</u>	<u>39,163</u>
<b>TOTAL FUNDS</b>	<u>152,016</u>	<u>(107,815)</u>	<u>44,201</u>

**Comparatives for movement in funds**

	At 1/8/22 £	Net movement in funds £	At 31/7/23 £
<b>Unrestricted funds</b>			
General fund	(2,100)	(713)	(2,813)
<b>Restricted funds</b>			
Moondance Foundation	20,011	(5,500)	14,511
	<u>17,911</u>	<u>(6,213)</u>	<u>11,698</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,459	(66,172)	(713)
<b>Restricted funds</b>			
Moondance Foundation	-	(5,500)	(5,500)
	<u>65,459</u>	<u>(71,672)</u>	<u>(6,213)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/22 £	Net movement in funds £	At 31/7/24 £
<b>Unrestricted funds</b>			
General fund	(2,100)	4,325	2,225
<b>Restricted funds</b>			
Moondance Foundation	20,011	(11,000)	9,011
Street Kitchen Academy	-	44,663	44,663
	<u>20,011</u>	<u>33,663</u>	<u>53,674</u>
<b>TOTAL FUNDS</b>	<u>17,911</u>	<u>37,988</u>	<u>55,899</u>

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
Charity number 1196092

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	166,312	(161,987)	4,325
<b>Restricted funds</b>			
Moondance Foundation	-	(11,000)	(11,000)
Street Kitchen Academy	44,663	-	44,663
Warmth for all	6,500	(6,500)	-
	<u>51,163</u>	<u>(17,500)</u>	<u>33,663</u>
<b>TOTAL FUNDS</b>	<u>217,475</u>	<u>(179,487)</u>	<u>37,988</u>

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Moondance Foundation - Trap Kitchen Project, the acquisition of a catering trailer and associated costs

National Lottery - Street Kitchen academy, support for the acquisition of a trailer and towards operating costs.

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2024.

**11. MEMBERS LIABILITY**

In the event of a winding up of the CIO the members have no personal liability for the debts and liabilities of the CIO but would be required to contribute no more than £1 each to the assets of the CIO.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
Charity number 1196092

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2024**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Charitable activities</b>				
Donations	37,478	-	37,478	11,148
Street food, Festivals, Events	58,500	-	58,500	52,686
Grants	4,875	51,163	56,038	1,625
	<u>100,853</u>	<u>51,163</u>	<u>152,016</u>	<u>65,459</u>
<b>Total incoming resources</b>	100,853	51,163	152,016	65,459
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Advertising & Promotions	4,813	-	4,813	260
Food supplies	38,249	-	38,249	53,757
Repairs & Maintenance	2,304	-	2,304	-
Equipment distributed	-	6,500	6,500	-
Training & Support	15,023	-	15,023	-
Event costs	16,000	-	16,000	-
Depreciation	2,688	4,875	7,563	6,500
Motor vehicles	1,750	625	2,375	-
	<u>80,827</u>	<u>12,000</u>	<u>92,827</u>	<u>60,517</u>
<b>Support costs</b>				
<b>Management</b>				
Telephone	-	-	-	446
Postage and stationery	-	-	-	65
Training costs	1,837	-	1,837	-
	<u>1,837</u>	<u>-</u>	<u>1,837</u>	<u>511</u>
<b>Finance</b>				
Insurance	188	-	188	350
Bank charges	74	-	74	76
	<u>262</u>	<u>-</u>	<u>262</u>	<u>426</u>
<b>Other</b>				
Rent & Storage	2,596	-	2,596	1,352
Motor Running costs	7,693	-	7,693	6,466
	<u>10,289</u>	<u>-</u>	<u>10,289</u>	<u>7,818</u>
<b>Governance costs</b>				
Independent Examiners fees	2,600	-	2,600	2,400
<b>Total resources expended</b>	<u>95,815</u>	<u>12,000</u>	<u>107,815</u>	<u>71,672</u>
<b>Net (expenditure)/income</b>	<u>5,038</u>	<u>39,163</u>	<u>44,201</u>	<u>(6,213)</u>

**Struggles 2 Smiles**

England & Wales - Charity number 1196092

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# Accounts

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**REGISTERED CHARITY NUMBER:**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 July 2023  
for  
Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

**Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

**Contents of the Financial Statements  
for the Year Ended 31 July 2023**

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**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2023**

The trustees present their report together with the financial statements of the charity for the year ended 31 July 2023.

The financial statements comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To advance in life and relieve needs of young people, in particular, but not exclusively young offenders through:

(a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;

(b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

(c) The relief of financial hardship among people living or working in Barry and South Wales by providing such persons with services, such as a meal service, which they could not otherwise afford through lack of means.

**Significant activities**

In order to achieve its objectives the charity undertakes various fund raising activities. Donations are received and applications made for grant funding where possible.

More information is available from the Charity's social media pages which do not form part of these accounts.

**Public benefit**

In shaping the objectives of the charity and planning its activities, the trustees have considered the Charity Commission Guidance on public benefit. The charity gives careful consideration to ensuring its activities are accessible to all eligible users from all aspects of the community.

**Volunteers**

In common with many charities it would be difficult to operate without the support of unpaid volunteers and the charity has benefited from such support and is very grateful to all for this. Approximately 15 volunteers have engaged with the charity in the period covered by these accounts.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities & Achievements**

Having established itself last year with support from the Moondance Foundation in acquiring a food trailer facility the charity has continued its work during the year covered by these financial statements towards meeting the objectives of the charity.

Struggles 2 Smiles offers training to disadvantaged young people, some of whom are young offenders, in street food cookery and standard food hygiene with all meals prepared going back into the community offering a street food pantry to communities across the area helping to relieve food poverty through regular pop up street food events.

The charity works alongside local and regional businesses, Councils, Welsh Government, Fairshare Cymru and Social Media to collect food donations and monetary donations to be made into tasty and healthy street food. As a result the charity is contributing in a positive way to food waste savings by utilizing food that might be sent to waste bins into meals and hampers distributed to disadvantaged families and homeless shelters in the South East Wales area.

Hot meals are delivered to families in need and to homeless non funded supported accommodation. The charity has provided allowance paid training to a number of young persons in need.

During the year the charity is proud to list some of its specific achievements:

The charity has trained another ten young people in Catering & Hospitality to NVQ levels 1 & 2 Food Hygiene standards providing those individuals with valuable skills and improving their employment prospects. As part of this programme cooking demonstrations were put on using ingredients sourced from food banks raising awareness of food insecurity and showcasing creative ways to utilise limited resources.

The charity engaged with four high schools in Cardiff and the Vale working alongside South Wales Police Community Support Officers in creating interactive sessions designed to inspire and educate young people about culinary skill's, creativity and promoting healthy eating.

In an attempt to reduce food insecurity the charity organized cooking demonstrations utilizing foods available from food banks, operating pop up hot food banks and providing low cost fresh food hampers to families, individuals and homeless shelters.

The charity is proud to have won the Nisa MADL Award for the second year in a row and also won Bupa Community awards for providing a hot meal service to OAP's.

Continuing our tradition we organized Christmas Day lunches for homeless shelters and families in Cardiff and the Vale.

**FINANCIAL REVIEW**

**Financial position**

The charity has applied all of its incoming resources to further the objects of the charity. It's financial position is as set out in these financial statements, the trustees are disappointed to have made a deficit but are satisfied that the charity will achieve surplus in the coming year.

**Reserves policy**

The trustees have considered the requirement for reserves of the charity which has encompassed income and expenditure streams and the need to match variable income with fixed commitments and the nature of available reserves. The trustees are aware of the importance and need to continually monitor reserves but are satisfied that the charity will be able to meet any obligations as they fall due.

As at 31 July 2023 general reserves are in deficit. The trustees are aware of this and plan to build up reserves through planned operating surpluses in future.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2023**

**FINANCIAL REVIEW**

**Going concern**

The trustees have reviewed their future requirements, fund raising plans and obligations and are satisfied that the going concern concept as a basis for the preparation of the financial statements is entirely appropriate.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The legal form of the charity is that of Charitable Incorporated Organisation (CIO) which is subject to a governing document, its constitution which took effect from the date of registration of the CIO which was 11 October 2021.

**Organizational structure**

The charity trustees manage the affairs of the CIO in accordance with their powers as set out in the constitution document. There must at all times be at least three charity trustees with a maximum number of 5. Apart from the first charity trustees every trustee is appointed for a term of three years after meeting criteria set out in the constitution.

The trustees meet regularly to discuss all aspects of the affairs of the CIO.

Day to day management and direction of the charity is delegated to Jason Stephens who carries title of Charity and Fundraising Director.

**Induction and training of new trustees**

The appointed trustees actively encourage and seek to identify individuals for appointment as charity trustee having regard to the skills, knowledge and experience needed. On appointment each new trustee is provided with a copy of the constitution and the CIO's latest available Trustees Annual Report and accounts. Appropriate training is provided to enable any new trustee to fulfill their duties.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees are satisfied they have met these requirements and that adequate controls are in place.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

**Principal address**

Struggles 2 Smiles  
Community Food Trailer  
Excelsior Road Industrial Estate  
Cardiff  
C14 3AT

**Trustees**

Ms K Stephens (appointed 3.2.23)  
Ms S Knowles (appointed 17.3.23)  
D Jones (appointed 3.2.23)  
Ms S J Dudley  
P Phillips (resigned 3.2.23)  
P Dudley (resigned 3.2.23)

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Year Ended 31 July 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Stephen Horrigan FCA, CTA  
DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

**COMMENCEMENT OF ACTIVITIES**

The charity was incorporated on 11 October 2021 and commenced charitable activities at the same time.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees acknowledge their responsibility for complying with the requirements of the Charities Act 2011 with respect to accounting records and preparation of accounts. The members of the CIO have not required the CIO to obtain an audit of the financial statements.

Approved by order of the board of trustees on 24 May 2024 and signed on its behalf by:

Ms K Stephens - Trustee

**Independent Examiner's Report to the Trustees of  
Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

**Independent examiner's report to the trustees of Struggles 2 Smiles (Charitable Incorporated Organisation) Charity number 1196092**

I report to the charity trustees on my examination of the accounts of Struggles 2 Smiles (Charitable Incorporated Organisation) Charity number 1196092 (the Trust) for the year ended 31 July 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Stephen Horrigan FCA, CTA

DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

24 May 2024

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Statement of Financial Activities**  
**for the Year Ended 31 July 2023**

	Notes	Unrestricted fund £	Restricted funds £	Year ended 31/7/23 Total funds £	Period 11/10/21 to 31/7/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Charitable activities	3	65,459	-	65,459	52,839
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities	4	63,772	5,500	69,272	32,828
Other		2,400	-	2,400	2,100
<b>Total</b>		<u>66,172</u>	<u>5,500</u>	<u>71,672</u>	<u>34,928</u>
<b>NET INCOME/(EXPENDITURE)</b>		(713)	(5,500)	(6,213)	17,911
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(2,100)	20,011	17,911	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(2,813)</u></u>	<u><u>14,511</u></u>	<u><u>11,698</u></u>	<u><u>17,911</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Balance Sheet**  
**31 July 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	4,635	14,511	19,146	20,011
<b>CURRENT ASSETS</b>					
Cash at bank		227	-	227	-
<b>CREDITORS</b>					
Amounts falling due within one year	10	(7,675)	-	(7,675)	(2,100)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(7,448)</u>	<u>-</u>	<u>(7,448)</u>	<u>(2,100)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(2,813)	14,511	11,698	17,911
<b>NET ASSETS</b>		<u>(2,813)</u>	<u>14,511</u>	<u>11,698</u>	<u>17,911</u>
<b>FUNDS</b>					
		11			
Unrestricted funds:					
General fund				(2,813)	(2,100)
Restricted funds:					
Moondance Foundation				14,511	20,011
<b>TOTAL FUNDS</b>				<u>11,698</u>	<u>17,911</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2024 and were signed on its behalf by:

K Stephens - Trustee

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements**  
**for the Year Ended 31 July 2023**

**1. GENERAL INFORMATION**

Struggles 2 Smiles is a Charitable Incorporated Organisation (CIO) registered with and regulated by the Charity Commission in England. The registered address of the charity is Community Food Trailer, Excelsior Road, Excelsior Road Industrial Estate, Cardiff, CF14 3AT. Further information about the objectives of the charity and the trustees who have held office are provided in the Trustees Report included as part of these financial statements.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pounds sterling which is the functional currency of the charity.

The charity continues its fund raising activities and having regard to these and the financial needs of the charity the trustees are of the view that the immediate future of the charity for the next 12 to 18 months, at least, is secure and that in this basis the charity is a going concern.

**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.

**Charitable activities**

Expenditure on charitable activities includes the costs incurred to further the purposes of the charity and associated support costs.

**Tangible fixed assets**

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

Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**Fund accounting**

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

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**Grants & donations**

Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations are recognised as received.

**3. INCOME FROM CHARITABLE ACTIVITIES**

		Year ended 31/7/23	Period 11/10/21 to 31/7/22
	Activity	£	£
Donations	Charitable activities	11,148	15,689
Sale of food & events	Charitable activities	52,686	-
Grants	Charitable activities	1,625	37,150
		<u>65,459</u>	<u>52,839</u>

Grants received, included in the above, are as follows:

		Year ended 31/7/23	Period 11/10/21 to 31/7/22
		£	£
National Lottery Training grant		-	10,000
Moondance Foundation - Trap Kitchen		-	24,000
General grants		1,625	3,150
		<u>1,625</u>	<u>37,150</u>

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable activities	<u>60,517</u>	<u>8,755</u>	<u>69,272</u>

**5. SUPPORT COSTS**

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	-	-	2,400	2,400
Charitable activities	<u>511</u>	<u>426</u>	<u>7,818</u>	<u>-</u>	<u>8,755</u>
	<u>511</u>	<u>426</u>	<u>7,818</u>	<u>2,400</u>	<u>11,155</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the period ended 31 July 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the period ended 31 July 2022.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable activities	<u>18,839</u>	<u>34,000</u>	<u>52,839</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	18,839	13,989	32,828
Other	<u>2,100</u>	<u>-</u>	<u>2,100</u>
<b>Total</b>	<u>20,939</u>	<u>13,989</u>	<u>34,928</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(2,100)</u>	<u>20,011</u>	<u>17,911</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(2,100)</u>	<u>20,011</u>	<u>17,911</u>

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

**8. INDEPENDENT EXAMINERS FEES**

The fees paid to the Independent Examiner for reporting on the accounts amounted to £2,000 including VAT.

**9. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 August 2022	19,500	2,500	22,000
Additions	5,635	-	5,635
	<u>25,135</u>	<u>2,500</u>	<u>27,635</u>
At 31 July 2023	25,135	2,500	27,635
<b>DEPRECIATION</b>			
At 1 August 2022	1,833	156	1,989
Charge for year	5,875	625	6,500
	<u>7,708</u>	<u>781</u>	<u>8,489</u>
At 31 July 2023	7,708	781	8,489
<b>NET BOOK VALUE</b>			
At 31 July 2023	<u>17,427</u>	<u>1,719</u>	<u>19,146</u>
At 31 July 2022	<u>17,667</u>	<u>2,344</u>	<u>20,011</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	<u>7,675</u>	<u>2,100</u>

**11. MOVEMENT IN FUNDS**

	At 1/8/22 £	Net movement in funds £	At 31/7/23 £
<b>Unrestricted funds</b>			
General fund	(2,100)	(713)	(2,813)
<b>Restricted funds</b>			
Moondance Foundation	20,011	(5,500)	14,511
	<u>17,911</u>	<u>(6,213)</u>	<u>11,698</u>
<b>TOTAL FUNDS</b>	<u>17,911</u>	<u>(6,213)</u>	<u>11,698</u>

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,459	(66,172)	(713)
<b>Restricted funds</b>			
Moondance Foundation	-	(5,500)	(5,500)
<b>TOTAL FUNDS</b>	<u>65,459</u>	<u>(71,672)</u>	<u>(6,213)</u>

**Comparatives for movement in funds**

	Net movement in funds £	At 31/7/22 £
<b>Unrestricted funds</b>		
General fund	(2,100)	(2,100)
<b>Restricted funds</b>		
Moondance Foundation	20,011	20,011
<b>TOTAL FUNDS</b>	<u>17,911</u>	<u>17,911</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,839	(20,939)	(2,100)
<b>Restricted funds</b>			
Moondance Foundation	24,000	(3,989)	20,011
National Lottery	10,000	(10,000)	-
	<u>34,000</u>	<u>(13,989)</u>	<u>20,011</u>
<b>TOTAL FUNDS</b>	<u>52,839</u>	<u>(34,928)</u>	<u>17,911</u>

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Moondance Foundation - Trap Kitchen Project, the acquisition of a catering trailer and associated costs

National Lottery - Training of disadvantaged persons in street food and Health & Safety

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

**12. CAPITAL COMMITMENTS**

	2023	2022
	£	£
Contracted but not provided for in the financial statements	-	-
	<u>          </u>	<u>          </u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2023.

**14. MEMBERS LIABILITY**

In the event of a winding up of the CIO the members have no personal liability for the debts and liabilities of the CIO but would be required to contribute no more than £1 each to the assets of the CIO.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2023**

			Year ended 31/7/23	Period to 31/7/22
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Charitable activities</b>				
Donations	11,148	-	11,148	15,689
Sale of food & events	52,686	-	52,686	-
Grants	1,625	-	1,625	37,150
	<hr/>	<hr/>	<hr/>	<hr/>
	65,459	-	65,459	52,839
<b>Total incoming resources</b>	<hr/>	<hr/>	<hr/>	<hr/>
	65,459	-	65,459	52,839
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Advertising & Promotions	260	-	260	-
Motor running costs	-	-	-	1,461
Food supplies & Support	53,757	-	53,757	20,999
Repairs & Maintenance	-	-	-	2,000
Depreciation	1,000	5,500	6,500	1,833
Motor vehicles	-	-	-	156
	<hr/>	<hr/>	<hr/>	<hr/>
	55,017	5,500	60,517	26,449
<b>Support costs</b>				
<b>Management</b>				
Telephone	446	-	446	127
Postage and stationery	65	-	65	53
	<hr/>	<hr/>	<hr/>	<hr/>
	511	-	511	180
<b>Finance</b>				
Insurance	350	-	350	179
Bank charges	76	-	76	21
	<hr/>	<hr/>	<hr/>	<hr/>
	426	-	426	200
<b>Other</b>				
Premises expenses	1,352	-	1,352	-
Motor Running costs	6,466	-	6,466	5,999
	<hr/>	<hr/>	<hr/>	<hr/>
	7,818	-	7,818	5,999
<b>Governance costs</b>				
Independent Examiners fees	2,400	-	2,400	2,100

This page does not form part of the statutory financial statements

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2023**

	Unrestricted funds £	Restricted funds £	Year ended 31/7/23 Total funds £	Period to 31/7/22 Total funds £
Total resources expended	66,172	5,500	71,672	34,928
<b>Net income</b>	(713)	(5,500)	(6,213)	17,911

**Struggles 2 Smiles**

England & Wales - Charity number 1196092

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Period 11 October 2021 to 31 July 2022**

**for**

**Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

**Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

**Contents of the Financial Statements  
for the Period 11 October 2021 to 31 July 2022**

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**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Period 11 October 2021 to 31 July 2022**

The trustees present their report together with the financial statements of the charity for the period 11 October 2021 to 31 July 2022.

The financial statements comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To advance in life and relieve needs of young people, in particular, but not exclusively young offenders through:

(a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;

(b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

(c) The relief of financial hardship among people living or working in Barry and South Wales by providing such persons with services, such as a meal service, which they could not otherwise afford through lack of means.

**Significant activities**

In order to achieve its objectives the charity undertakes various fund raising activities. Donations are received and applications made for grant funding where possible.

More information is available from the Charity's social media pages which do not form part of these accounts.

**Public benefit**

In shaping the objectives of the charity and planning its activities, the trustees have considered the Charity Commission Guidance on public benefit. The charity gives careful consideration to ensuring its activities are accessible to all eligible users from all aspects of the community.

**Volunteers**

In common with many charities it would be difficult to operate without the support of unpaid volunteers and the charity has benefited from such support and is very grateful to all for this. Approximately 15 volunteers have engaged with the charity in the period covered by these accounts.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Period 11 October 2021 to 31 July 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities & Achievements**

The main achievements of the charity during the period covered by these financial statements and report have been the establishing of the charity, securing two major grants and fulfilling the obligations under those grants.

These grants have helped to pay the start up costs of the charity including training, uniforms and acquisition of a catering trailer which enables the charity to fulfill its objectives.

Struggles 2 Smiles offers paid training to disadvantaged young people, some of whom are young offenders, in street food cookery and standard hygiene with all the meals they prepare and cook going back into the community by offering a street food pantry to communities across South Wales helping to relieve food poverty and bringing communities together through regular pop up street food events.

The charity works alongside local and regional businesses, Councils, Welsh Government, Fairshare Cymru & Social media to collect food and monetary donations to be made into tasty and healthy street food. As a result the charity is contributing in a positive way to food waste savings by utilizing useable food that might be sent to the waste bin into meals and hampers distributed to disadvantaged families and homeless shelters across South Wales.

Hot meals are delivered to families in need and to homeless non funded supported accommodation.

The charity has enabled a number of young persons from disadvantaged backgrounds to secure paid training.

**FINANCIAL REVIEW**

**Financial position**

The charity has applied all of its incoming resources to further the objects of the charity. Its financial position is as set out in these financial statements and the trustees are pleased with the first period of operations expect activity levels to increase in the future.

**Reserves policy**

The trustees have considered the requirement for reserves of the charity which has encompassed income and expenditure streams and the need to match variable income with fixed commitments and the nature of available reserves. The trustees are aware of the importance and need to continually monitor reserves but are satisfied that the charity will be able to meet any obligations as they fall due.

**Going concern**

The trustees have reviewed their future requirement, fund raising plans and obligations and are satisfied that the going concern concept as a basis for the preparation of the financial statements is entirely appropriate.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The legal form of the charity is that of Charitable Incorporated Organisation (CIO) which is subject to a governing document, its constitution which took effect from the date of registration of the CIO which was 11 October 2021.

**Organizational structure**

The charity trustees manage the affairs of the CIO in accordance with their powers as set out in the constitution document. There must at all times be at least three charity trustees with a maximum number of 5. Apart from the first charity trustees every trustee is appointed for a term of three years after meeting criteria set out in the constitution.

The trustees meet regularly to discuss all aspects of the affairs of the CIO.

Day to day management and direction of the charity is delegated to Jason Stephens who carries title of Charity and Fundraising Director.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Period 11 October 2021 to 31 July 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

The appointed trustees actively encourage and seek to identify individuals for appointment as charity trustee having regard to the skills, knowledge and experience needed. On appointment each new trustee is provided with a copy of the constitution and the CIO's latest available Trustees Annual Report and accounts. Appropriate training is provided to enable any new trustee to fulfill their duties.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

**Principal address**

Struggles 2 Smiles  
Community Food Trailer  
Excelsior Road Industrial Estate  
Cardiff  
C14 3AT

**Trustees**

Ms K Stephens (appointed 3.2.23)  
Ms S Knowles (appointed 17.3.23)  
D Jones (appointed 3.2.23)  
Ms S J Dudley (appointed 11.10.21)  
P Phillips (appointed 11.10.21) (resigned 3.2.23)  
P Dudley (appointed 11.10.21) (resigned 3.2.23)

**Independent Examiner**

Stephen Horrigan FCA, CTA  
Institute of Chartered Accountants in England & Wales  
DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

**COMMENCEMENT OF ACTIVITIES**

The charity was incorporated on 11 October 2021 and commenced charitable activities at the same time.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Report of the Trustees**  
**for the Period 11 October 2021 to 31 July 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees acknowledge their responsibility for complying with the requirements of the Charities Act 2011 with respect to accounting records and preparation of accounts. The members of the CIO have not required the CIO to obtain an audit of the financial statements.

Approved by order of the board of trustees on 26 May 2023 and signed on its behalf by:

Ms K Stephens - Trustee

**Independent Examiner's Report to the Trustees of  
Struggles 2 Smiles  
(Charitable Incorporated Organisation)  
Charity number 1196092**

**Independent examiner's report to the trustees of Struggles 2 Smiles (Charitable Incorporated Organisation) Charity number 1196092**

I report to the charity trustees on my examination of the accounts of Struggles 2 Smiles (Charitable Incorporated Organisation) Charity number 1196092 (the Trust) for the period 11 October 2021 to 31 July 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Stephen Horrigan FCA, CTA  
Institute of Chartered Accountants in England & Wales  
DHB Accountants Limited  
Chartered Accountants  
Statutory Auditors  
110 Whitchurch Road  
Cardiff  
CF14 3LY

26 May 2023

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Statement of Financial Activities**  
**for the Period 11 October 2021 to 31 July 2022**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
<b>Charitable activities</b>	3			
Charitable activities		18,839	34,000	52,839
		<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>	4			
Charitable activities		18,839	13,989	32,828
Other		2,100	-	2,100
		<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>		20,939	13,989	34,928
		<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,100)	20,011	17,911
		<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(2,100)</u>	<u>20,011</u>	<u>17,911</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Balance Sheet**  
**31 July 2022**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	8	-	20,011	20,011
<b>CREDITORS</b>				
Amounts falling due within one year	9	(2,100)	-	(2,100)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(2,100)</u>	<u>-</u>	<u>(2,100)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(2,100)</u>	<u>20,011</u>	<u>17,911</u>
<b>NET ASSETS</b>		<u>(2,100)</u>	<u>20,011</u>	<u>17,911</u>
<b>FUNDS</b>	10			
Unrestricted funds:				
General fund				(2,100)
Restricted funds:				
Moondance Foundation				<u>20,011</u>
<b>TOTAL FUNDS</b>				<u>17,911</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 May 2023 and were signed on its behalf by:

K Stephens - Trustee

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements**  
**for the Period 11 October 2021 to 31 July 2022**

**1. GENERAL INFORMATION**

Struggles 2 Smiles is a Charitable Incorporated Organisation (CIO) registered with and regulated by the Charity Commission in England. The registered address of the charity is Community Food Trailer, Excelsior Road, Excelsior Road Industrial Estate, Cardiff, CF14 3AT. Further information about the objectives of the charity and the trustees who have held office are provided in the Trustees Report included as part of these financial statements.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pounds sterling which is the functional currency of the charity.

The charity continues its fund raising activities and having regard to these and the financial needs of the charity the trustees are of the view that the immediate future of the charity for the next 12 to 18 months, at least, is secure and that in this basis the charity is a going concern.

**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.

**Charitable activities**

Expenditure on charitable activities includes the costs incurred to further the purposes of the charity and associated support costs.

**Tangible fixed assets**

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

Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**Fund accounting**

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

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Period 11 October 2021 to 31 July 2022**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**Grants & donations**

Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations are recognised as received.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	£
Donations	Charitable activities	15,689
Grants	Charitable activities	37,150
		<u>52,839</u>

Grants received, included in the above, are as follows:

	£
National Lottery Training grant	10,000
Moondance Foundation - Trap Kitchen	24,000
General grants	3,150
	<u>37,150</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable activities	<u>26,449</u>	<u>6,379</u>	<u>32,828</u>

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Period 11 October 2021 to 31 July 2022**

**5. SUPPORT COSTS**

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	-	-	2,100	2,100
Charitable activities	180	200	5,999	-	6,379
	<u>180</u>	<u>200</u>	<u>5,999</u>	<u>2,100</u>	<u>8,479</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 July 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 July 2022.

**7. INDEPENDENT EXAMINERS FEES**

The fees paid to the Independent Examiner for reporting on the accounts amounted to £2,100 including VAT.

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
Additions	19,500	2,500	22,000
	<u>19,500</u>	<u>2,500</u>	<u>22,000</u>
<b>DEPRECIATION</b>			
Charge for year	1,833	156	1,989
	<u>1,833</u>	<u>156</u>	<u>1,989</u>
<b>NET BOOK VALUE</b>			
At 31 July 2022	17,667	2,344	20,011
	<u>17,667</u>	<u>2,344</u>	<u>20,011</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other creditors	£ 2,100
	<u>£ 2,100</u>

**10. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31/7/22 £
<b>Unrestricted funds</b>		
General fund	(2,100)	(2,100)
<b>Restricted funds</b>		
Moondance Foundation	20,011	20,011
	<u>17,911</u>	<u>17,911</u>
<b>TOTAL FUNDS</b>	<u>17,911</u>	<u>17,911</u>

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Notes to the Financial Statements - continued**  
**for the Period 11 October 2021 to 31 July 2022**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,839	(20,939)	(2,100)
<b>Restricted funds</b>			
Moondance Foundation	24,000	(3,989)	20,011
National Lottery	10,000	(10,000)	-
	<u>34,000</u>	<u>(13,989)</u>	<u>20,011</u>
<b>TOTAL FUNDS</b>	<u>52,839</u>	<u>(34,928)</u>	<u>17,911</u>

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Moondance Foundation - Trap Kitchen Project, the acquisition of a catering trailer and associated costs

National Lottery - Training of disadvantaged persons in street food and Health & Safety

**11. CAPITAL COMMITMENTS**

Contracted but not provided for in the financial statements	£
	<u>-</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 July 2022.

**13. MEMBERS LIABILITY**

In the event of a winding up of the CIO the members have no personal liability for the debts and liabilities of the CIO but would be required to contribute no more than £1 each to the assets of the CIO.

**Struggles 2 Smiles**  
**(Charitable Incorporated Organisation)**  
**Charity number 1196092**

**Detailed Statement of Financial Activities**  
**for the Period 11 October 2021 to 31 July 2022**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>			
<b>Charitable activities</b>			
Donations	15,689	-	15,689
Grants	3,150	34,000	37,150
	<u>18,839</u>	<u>34,000</u>	<u>52,839</u>
<b>Total incoming resources</b>	18,839	34,000	52,839
<b>EXPENDITURE</b>			
<b>Charitable activities</b>			
Motor running costs	-	1,461	1,461
Food supplies & Support	12,460	8,539	20,999
Repairs & Maintenance	-	2,000	2,000
Depreciation	-	1,833	1,833
Motor vehicles	-	156	156
	<u>12,460</u>	<u>13,989</u>	<u>26,449</u>
<b>Support costs</b>			
<b>Management</b>			
Telephone	127	-	127
Postage and stationery	53	-	53
	<u>180</u>	<u>-</u>	<u>180</u>
<b>Finance</b>			
Insurance	179	-	179
Bank charges	21	-	21
	<u>200</u>	<u>-</u>	<u>200</u>
<b>Other</b>			
Motor Running costs	5,999	-	5,999
<b>Governance costs</b>			
Independent Examiners fees	2,100	-	2,100
	<u>2,100</u>	<u>-</u>	<u>2,100</u>
<b>Total resources expended</b>	<u>20,939</u>	<u>13,989</u>	<u>34,928</u>
<b>Net income</b>	<u>(2,100)</u>	<u>20,011</u>	<u>17,911</u>

This page does not form part of the statutory financial statements