

**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**

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**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**  
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**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.

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**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 Smiles  
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>	3				
Charitable activities		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>		116,939	5,500	122,439	107,815
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	9				
		6,211	(5,500)	711	44,201
		44,663	(44,663)	-	-
<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>		53,099	3,511	56,610	55,899

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Struggles 2 Smiles**  
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**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>		<u>53,099</u>	<u>3,511</u>	<u>56,610</u>	<u>55,899</u>
<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**  
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**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 £
Donations	Activity		
	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>

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

2025 £	2024 £

**4. SUPPORT COSTS**

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

**Struggles 2 Smiles**  
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**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>	95,815	12,000	107,815
<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>	2,225	53,674	55,899

**Struggles 2 Smiles**  
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**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			
<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			
<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	<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**  
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**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**  
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**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**  
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**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**  
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**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
<b>Total incoming resources</b>	<hr/>	<hr/>	<hr/>	<hr/>
	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

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**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>	<u>6,211</u>	<u>(5,500)</u>	<u>711</u>	<u>44,201</u>

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