

COMPANY REGISTRATION NUMBER: 07411348

CHARITY REGISTRATION NUMBER: 1139279

Blue Smile Project
Company Limited by Guarantee
Unaudited financial statements
31 July 2022



Blue Smile Project

Company Limited by Guarantee

Financial statements

Year ended 31 July 2022

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Trustees' annual report

Year ended 31 July 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and 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 published in October 2019.

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Trustees' annual report *(continued)*

Year ended 31 July 2022

A letter from the chair of trustees

I am happy to present my Chair's report for Blue Smile for the year ended 31 July 2022.

It has been very good to see our teams back in schools and delivering services face to face again this year in all the schools with which we work. Our dedicated teams have worked very closely with schools as they and we have adapted to take account of the changes wrought by the Covid pandemic.

The need for mental health support for children who are struggling with difficult circumstances and emotions is more acute than ever and Blue Smile continues to meet that need for many children across Cambridgeshire. Our one-to-one work with children, weekly during school term-time, remains the core of our offer and continues to show excellent results. We have however also expanded our offer to reach more children - developing and expanding our psychoeducational groups for children and also offering support for those around the child, namely school staff, parents and carers.

At the beginning of the year we took the decision to reduce the financial contribution we ask schools to pay for our Outreach service to make it more affordable and therefore more accessible to children and families. We have held flat the contributions we ask our Partner schools to make, reflecting the more substantial charitable investment in the Partner School service. We are pleased to have worked in 9 partner schools and 15 Outreach schools this year; 3 of the Outreach schools were new to Blue Smile. This year we have provided one to one therapy for 232 children over more than 4,000 sessions and we have worked with more than 100 children additionally through our groupwork and workshop offers.

We continue to focus on high quality data and evaluation to inform our work and also to contribute to research and learning in the area of child mental health. We have been fortunate to obtain funding to help us with the costs of introducing a new cloud-based client data record system which we are now rolling out and which offers exciting opportunities to collect and manage our data more efficiently and effectively. This investment is vital to developing and growing the work of Blue Smile in a sustainable way.

We have partnered with others to pursue research. We are for example working with Statisticians for Society to develop a cost-benefit analysis of Blue Smile's one to one work; this has yielded promising initial findings. And a Masters student at the Cambridge Faculty of Education has recently completed a project examining the progress children we work with make in a differentiated way to take account of different relevant factors.

At the beginning of the 21/22 year (August, September) we developed and implemented a new Strategy for 2021 to 2023. We have implemented a new fundraising strategy and invested in fundraising resource.

Clinical quality and safeguarding has been as ever at the heart of what we do. We completed implementation of the recommendations of the safeguarding audit which we undertook in 20/21, overseen by our Clinical and Ethics Group (CEG). This group is chaired by our lead Safeguarding Trustee Carrie Ann-Black and comprises members both internal and external to Blue Smile. The CEG reports regularly to Board on safeguarding and other clinical and ethics issues.

All our work depends on the generosity of our many funders and supporters and I am truly grateful to each and every one of them. As ever, a special mention goes to our Friends group, chaired by Mary-Louisa Glynn who continue to work tirelessly in support of Blue Smile. To all our supporters, on behalf of all at Blue Smile and on behalf of and all the children we support, a huge thank you.

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Trustees' annual report *(continued)*

Year ended 31 July 2022

I also want to extend my thanks to Ellen Nowak, who left us as trustee in March 2022 after four years on the Board. Ellen's time, advice and enthusiastic support have been hugely valuable to us and we wish her well for future endeavours. We warmly welcomed Nick Froy to the Board this year - he joined us in July 2022 and brings to bear his invaluable experience in the education field.

Naomi Mallick - Chair of the Board of Trustees

A letter from the Charity Director

At the start of the school term in September 2021, it was with some trepidation that children, staff, and our therapists returned to schools. There was uncertainty over what the year would bring, and how the disruption of the previous 18 months would affect the children.

This year has been a period of recovery. Blue Smile's support has become especially important post pandemic due to the long-term impact it has had on children's mental health and wellbeing. Disruption to schooling and social life, and an increasing number of families in financial distress, has exacerbated mental health issues (Office for Health Improvement & Disparities, 2021). The Anna Freud Centre's survey of early years workers at the end of 2020 evidenced 42% noticing signs that the children in their care had had their mental health and wellbeing affected by the pandemic.

This year has seen record high numbers of referrals of children with mental health problems (NHS Digital 2019-22). Previously, NHS services only treated 1 in 3 children with diagnosable mental health conditions, now estimated to be only 1 in 4 (Children's Commissioner, 2021).

The latest NHS Digital data (Nov 2022) reveals a deeply concerning continuing decline in children's wellbeing, showing that in children aged seven to 16 years, rates of probable mental health disorder rose from 12.1% in 2017 to 16.7% in 2020 and have stayed there since.

At Blue Smile, we believe that early intervention is essential, not only to prevent conditions from worsening, but to improve outcomes for people who develop enduring poor mental health.

We have continued to focus on our core service, providing expert arts-based 1:1 therapy for over 230 children across 24 Cambridgeshire schools. Services are offered to those that may be experiencing disadvantage, with 53% of children eligible for Pupil Premium (national average: 22.5%) and 43% of children on the Special Educational Needs register (national average: 12.5%). According to both parents and teachers, children who have received Blue Smile support show improvements in their mental health, and also show better school engagement, improved attendance, and better attainment.

Blue Smile has started to develop new ways to increase reach and expand scope. Psychoeducational groups provide a route to reaching more children, providing early intervention before more serious problems develop. Last year we were able to deliver nine groups, to nearly 60 children, including a new group designed in response to the challenges raised by the pandemic.

Blue Smile has also supported the community around the child, completing the pilot of a family support service that offered joint parent-child therapy, providing formal mentoring to 11 staff at 4 schools, and delivering webinars to our corporate partners in order to help their staff support their own children with their mental health and emotional wellbeing.

Blue Smile remain committed to the development of the mental health workforce. Last year, we directly employed the School Clinical Leads that oversee our Partner School service and provided more opportunities for sessional work in our school teams. In addition, we have offered training to 130 attendees on safeguarding, working with parents, sand use in children's therapy, autism and the neurodiversity paradigm, an introduction to Theraplay, and working with new levels of anxiety post-pandemic.

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Trustees' annual report *(continued)*

Year ended 31 July 2022

Next year, Blue Smile are committed to working with nearly 30 Cambridgeshire schools, aiming to provide 1:1 therapy for 250 children.

We will expand our portfolio of psychoeducational groups to meet emerging needs and increasing demand. This will include reviewing and refreshing our existing groups, re-positioning them for younger children, and developing a new pilot workshop for Year 7 pupils, helping those at risk of emotionally based school avoidance to make a secure transition to secondary school.

We will also respond to the need of parents by developing and delivering parent information session on understanding and supporting children's mental health.

As a charity, Blue Smile aims to place ourselves in the best position to help meet the increasing need for mental health support for children in Cambridgeshire.

Anne Kent-Taylor - Charity Director

Reference and administrative details

Registered charity name	Blue Smile Project
Charity registration number	1139279
Company registration number	07411348
Principal office and registered office	47-51 Norfolk Street Cambridge CB1 2LD

The trustees

The trustees who served during the year and at the date of approval were as follows:

Naomi Mallick (Chair)
Christopher O'Connor (Treasurer)
Carrie-Ann Black (Trustee Safeguarding Lead)
Nicholas Froy (Appointed 18/07/2022)
Angela McKeown
Sarah Nolasco
Ellen Nowak (Resigned 31/03/2022)

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Trustees' annual report *(continued)*

Year ended 31 July 2022

The patron	Professor Sir Simon Baron-Cohen
Executive positions	Anne Kent-Taylor (Charity Director)
Independent examiner	L Thurston FCCA Lovewell Blake LLP Chartered accountants First Floor Suite 2 Hillside Business Park Bury St Edmunds IP32 7EA
Bankers	The Co-operative Bank Plc PO Box 250, Skelmersdale WN8 6WT The Charity Bank Limited Fosse House 182 High Street Tonbridge TN9 1BE
Solicitors	Mills & Reeve LLP Botanic House 100 Hills Road Cambridge CB2 1PH
Website	www.bluesmile.org.uk

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Trustees' annual report *(continued)*

Year ended 31 July 2022

Objectives and activities

Objectives:

Blue Smile's charitable objectives as set out in the Memorandum of Association are:

- For the benefit of the public, to enhance the mental health of, in particular but not exclusively, disadvantaged children and young people, in particular in Cambridgeshire and surrounding areas, through counselling, support and therapeutic use of the arts; and
- For the benefit of the public, to support schools and other educational institutions, in particular in Cambridgeshire and surrounding areas, in addressing the mental health needs of, in particular but not exclusively, disadvantaged children and young people appropriately.

Vision:

A world where happier children have brighter futures.

Mission:

To transform the mental health and life chances of children across Cambridgeshire.

Public benefit statement:

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit. The charity offers subsidised services to schools and works hard to ensure that the contribution it asks schools to make does not create an insurmountable barrier to potential beneficiaries. Of the children referred to the one-to-one service, 56% of cases are recorded as having a clinically diagnosable mental health problem. 43% are on the Special Educational Needs Register (as compared to the 12.5% national average), 41% are performing below national curriculum levels and 53% are eligible for the pupil premium. 24% are both on the SEN Register and eligible for pupil premium.

The most common problem reported was "Family breakdown, parental separation, reconstituted family" with 56% of the referred children affected. This has always been the most common problem encountered in Blue Smile referrals but had seen a significant rise during the pandemic reflecting the strains of the situation on families.

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Trustees' annual report *(continued)*

Year ended 31 July 2022

Achievements and performance

Providing a clinical service in Partner Schools:

Blue Smile provides arts-based therapy and mentoring in Partner Schools in Cambridge to children aged 3-13. Partner Schools also act as our training, research and development hubs, giving clinical placements to trainee therapists. Volunteer mentors also form part of our Partner School teams. We provide intensive one-to-one, long-term therapy and mentoring for around 16 children per week per Partner School. In 2022/23 Blue Smile operated in Arbury Primary School, Cherry Hinton C of E Primary School, The Grove Primary School, Histon and Impington Brook Primary School, Orchard Park Community Primary School, Ridgefield Primary School, Shirley Community Primary School, St Andrew's C of E Primary School in Soham and Pendragon Community Primary School in Papworth Everard.

This year we have changed our model to directly employ our Partner School Team Leaders (now School Clinical Leads) as part of our commitment to developing the mental health workforce and to provide more integrated support for our teams and for schools.

Providing an Outreach Service:

Blue Smile provides a flexible Outreach service to help children in any school in Cambridgeshire and surrounding areas. This enables schools who may not want to commit to the Partner School model to ask Blue Smile to work with individual or small numbers of children who need support. The Outreach service also offers a whole menu of services to support teachers, give peer support to children through group work, provide support for parents and provide bespoke solutions in areas of high need. This year we have worked with children in 15 schools, over and above our Partner schools, on an Outreach basis.

Overall in 2021/22 we have worked with 232 children over 4,370 one to one sessions and with a further 106 children through groupwork and workshops.

Impact

93% of parents said their child improved because of Blue Smile, 94% of teachers reported improvement because of Blue Smile and 74% of children with the most worrying problems improved.

Additional services/Menu of Services

Blue Smile has responded to the increasing need for whole family support, which has been consistently highlighted in our referrals data. Feedback from Blue Smile families further emphasised that parents and carers needed more support for their mental health and emotional wellbeing compared to before the pandemic.

Blue Smile has continued to make regular support calls to parents and carers of children who received therapeutic support.

Through the Blue Smile 'Menu of Services' we have expanded our offer to children and schools and piloted new services. We have delivered:

- 9 psychoeducational groups to nearly 60 children on topics such as Managing Big Feelings
- a new psychoeducational group designed in response to the Covid pandemic on Managing Change
- whole class Wellbeing Workshops to nearly 50 children, helping children to understand and normalise discussions around mental health
- a family support service pilot that offered joint parent-child therapy
- formal mentoring to 11 staff at 4 schools, supporting the whole school community.

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Trustees' annual report *(continued)*

Year ended 31 July 2022

We have also delivered webinars to our corporate fundraising partners to help their staff support their own children with their mental health and wellbeing.

Maintaining clinical standards:

Our services would not be possible without our team of dedicated staff, practitioners, trainees, and clinical volunteers. Throughout the year, we continued to support the professional development of our practitioners through training opportunities and rigorous practice standards, contributing to the much-needed growth of an expert mental health workforce in Cambridgeshire.

With increasing complexity of cases coming our way, and the 'stretched' capacity of local Children and Adolescent Mental Health Services (CAMHS) to take up referrals, development of clinical workers is essential. Each year we offer a programme of training workshops, delivered by external professionals in the field. These are free to those working with Blue Smile.

In 2021/22 we provided expert, high-quality training to 130 attendees on Safeguarding, Working with Parents, Sand use in Children's Therapy, Autism and the Neurodiversity Paradigm, Theraplay, and Working with New Levels of Anxiety post-pandemic.

All of the charity's practitioners received regular clinical supervision at an appropriate level and had regular management reviews to monitor progress and provide support.

Since it began, Blue Smile has trained over 180 clinical practitioners. Close relationships with the Faculty of Education and other trainings means that Blue Smile has always attracted excellent practitioners with the skills to work with a range of mental health needs including complex and challenging cases.

The charity has comprehensive policies and procedures in place and a full set of Practice Standards, to which practitioners sign up annually. Safer recruiting methods are used for all persons working with children and they receive a full induction and regular supervision. We regularly review and update our safeguarding policy and practice and ensure that for everyone involved in the charity safeguarding is always the priority and always front of mind.

We are fortunate to have Carrie-Ann Black, who is Head of Nursing for Research and Quality at the South London and Maudsley NHS Trust as our Lead Safeguarding Trustee.

The Clinical, Ethics and Safeguarding Group, chaired by Carrie-Ann and comprising internal and external members, considers safeguarding requirements and ethical issues and practice standards. A Clinical Panel, comprising a Clinical Supervisor, the Clinical Services Manager and the Lead Trustee for Safeguarding, can be convened should the Charity Director be absent and immediate discussion or advice on a clinical matter be required.

Supporting the wider community

In line with Blue Smile's commitment to contribute toward better community mental health understanding in Cambridgeshire and beyond, Blue Smile staff delivered several talks to external groups. Our senior clinical staff delivered webinars on how to support children and young people with their emotions to corporate organisations such as CUP&A and QualComm. We delivered an online assembly to a local primary school and a talk to international students about our work. We also appeared on the BBC Radio Cambridgeshire discussing how to talk to children about the rising cost of living.

Blue Smile Project

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Trustees' annual report *(continued)*

Year ended 31 July 2022

Measuring our effectiveness:

To date, Blue Smile has directly supported 1364 children one-to-one and a further 866 children through groups and workshops. We know we indirectly help countless others in the schools in which we work and our model is a 'whole school' model. Evaluation shows Blue Smile's service to be highly effective in this early intervention and prevention.

Blue Smile's services provided directly through school means that families at the Partner and Outreach schools have more and quicker access to much-needed support. In the light of studies that have found even higher levels of emotional and behavioural difficulties for young children in low income households and for children with SEND, Blue Smile also continues to be strongly committed to supporting the most vulnerable children who need the most help, as shown in our cohort data.

We have a robust system of outcome measures in place for our services, using a variety of bespoke and standardised measures. We consider measurement of these outcomes to be a core part of clinical decision-making and ensuring that our work is effective.

Our Strengths and Difficulties Questionnaire (SDQ) progress and clinical recovery rates show that children's emotional functioning is significantly improved with Blue Smile's early support, which can prevent more serious difficulties later on in life and improve long-term life prospects. Our goals based Blue Smile Aims Measure outcomes also evidence how supporting children's emotional wellbeing reduces behavioural difficulties and emotional blocks related to learning.

Blue Smile collects data on children's willingness to engage in school life such as classroom activities and extracurricular clubs. Results show that 67% of teachers have found that children's willingness to engage in school has increased following therapy. Additionally, 27% of children have had their attendance improved following therapy and 28% of the children performing below the national curriculum level improved their performance in at least one or more main areas of study (reading, writing, and maths) to be in line with the curriculum expectations. These figures demonstrate that Blue Smile's services led to better school engagement and academic performance as well as benefits to classroom dynamics and the school as a whole.

Feedback from children and parents/carers is very important to us. This includes: from children: *'(Blue Smile) helped me get to sleep. Instead of thinking about bad things, I think of Blue Smile.' 'It makes me have a smile now when I get back (home), instead of a sad face' and from a parent: "(therapists) suggestions for home life transformed us!"*

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Trustees' annual report *(continued)*

Year ended 31 July 2022

Financial review

The financial year ending July 2022 resulted in a surplus of £98,831 (2020/2021: £113,547). This surplus was as a result of strong fundraising performance and lower than expected costs. Costs were lower than expected because: we made efficiencies in the back office; delivery of Outreach work was slow at the start of the academic year due to Covid restrictions which have continued through the year; delivery has equally been limited by availability of trained therapists during this period.

Overall income in 2021/2022 increased by 1% figure from £494,475 to £500,309.

Voluntary income increased from £312,531 to £335,127.

Over the year, we have been extremely fortunate to have been supported by some very generous partners. These cover trusts and funds, community fundraising efforts, individual donors many of whom give on a regular basis and corporates. We are extremely grateful to them all.

Overall income

Income from donations, grants, fundraising events and bank interest amounted to £337,939 (2020/2021: £312,998).

Reserves policy:

Blue Smile continues to emphasise prudent management of its reserves and long-term financial planning. The Trustees reviewed the reserves policy as part of their approval of these accounts. The actual level of reserves compared to this policy is reviewed on a regular basis. In setting Blue Smile's Reserves Policy, the Board takes into account the charity's commitment to working long-term with children (for an average of two school terms), as well as the annual Service Level Agreements with schools. Having assessed potential threats and risks, the Trustees have agreed the need to maintain sufficient income reserves to:

- protect the continuity of the charity's work
- allow for fluctuations in fundraising income
- cover unexpected expenditure and contingencies
- fund the costs of growth and transformation
- enable the charity to wind up in an orderly and ethical fashion should it become no longer viable for the charity to continue

The trustees consider the optimal amount for reserves is 4 months' running costs. This equates, on the basis of the budget agreed by trustees for the 2021/2022 year, to approximately £170,000 and on the basis of the budget agreed by the trustees in July 2022 for the 2022/2023 year to approximately £190,000.

As at 31 July 2022, the actual free reserves totalled £336,535 (2021 £241,702). Reserves, and income and expenditure, are monitored closely by the Remuneration and Finance subcommittee and Board.

In 2020/2021 the charity designated £40,000 towards our cloud-based data system project which was reviewed and adjusted to £20,000 in 2021/2022. This cost remains unexpensed at the year end.

Investment Policy:

The charity does not have significant reserves to invest. Cash balances are held in current and deposit bank accounts with the Charity's bankers.

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Trustees' annual report *(continued)*

Year ended 31 July 2022

Plans for future periods

We have embarked on a new 2021 to 2023 Strategy, focused on continuing our 1 to 1 service, building on our learning from the remote support we offered during the pandemic, strengthening our data and continuing to invest in evaluation and research and reaching more children.

We have developed our groupwork and workshops offer, enabling us to reach more children across a wide range of issues, particularly those we have identified following the changes and stresses of the Covid pandemic. We have continued to build on the telephone support offered during the pandemic and much appreciated by parents and carers.

We have partnered with others to pursue research. We are for example working with Statisticians for Society to develop a cost-benefit analysis of Blue Smile one to one intervention; this has yielded promising initial findings. A Masters student at the Cambridge Faculty of Education has recently completed a project examining the way in which we can analyse the progress children we work with make in a differentiated way to take account of different relevant factors. We are actively seeking further opportunities to develop our research partnerships. Our investment in a new cloud based client data record system - generously supported by Qualcomm - will facilitate this and is an exciting development for us. It is enabling us to move away from paper-based records and enabling our therapists to link directly into the system using Blue Smile laptops, capturing data in a much more efficient way than was previously possible.

Blue Smile continues to be active in Fullscope, a consortium of seven leading organisations that support the mental wellbeing of children and/or young people in Cambridgeshire and Peterborough. Fullscope has a 3-year programme that will improve provision, establish clearer opportunity pathways, and have national significance in influencing the sector as a whole. The participating organisations are Arts and Minds, Blue Smile, Cambridge Curiosity & Imagination, Centre 33, The Kite Trust, CPSL Mind and YMCA Trinity Group.

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Trustees' annual report *(continued)*

Year ended 31 July 2022

Structure, governance and management

Governing documentation:

Blue Smile is the working name of Blue Smile Project. It is a company limited by guarantee with no share capital. It was incorporated on 18 October 2010 under company registration number 7411348, and is governed by its Memorandum and Articles of Association. It was registered as a charity on 8 December 2010 under charity number 1139279. Its principal office and registered office is at 47-51 Norfolk St, Cambridge, CB1 2LD.

Patron:

Our Patron is Professor Sir Simon Baron-Cohen, Professor of Developmental Psychopathology at the University of Cambridge and Director of the Autism Research Centre.

Our Charity Director is Dr. Anne Kent-Taylor.

Bankers and Advisers:

Independent examiner

L Thurston FCCA, Lovewell Blake, LLP, Chartered accountants, First Floor, Suite 2, Hillside Business Park, Bury St Edmunds, IP32 7EA

Bankers

The Co-operative Bank Plc, PO Box 250, Skelmersdale, WN8 6WT

The Charity Bank Limited, Fosse House, 182 High Street, Tonbridge, TN9 1BE

Website www.bluesmile.org.uk

Trustees

The trustees bring a variety of experience and skills. They meet bi-monthly and more often where necessary. The trustees oversee the work of the Charity Director, make major decisions, approve policy, review risks and determine strategy. The Trustees delegate day-to-day management of the charity to the Charity Director. Until July 2021 the Director was Jess Manley; Anne Kent-Taylor is the new Director who took up post on an interim basis in August 2021 and on a permanent basis in January 2022.

No trustee is an employee of the company nor has any beneficial interest but each is a member as well as a Director of the company and guarantees to contribute £1 in the event of a winding up.

Recruitment and appointment of trustees:

Trustees are recruited for their skills and experience and generally following advertisement. They are appointed by the Board in accordance with the Memorandum and Articles of Association and in accordance with 'safer recruitment' practices. There must be at least three and not more than nine Trustees.

Trustees must, according to the Articles of Association, retire after 5 years' service and may not be reappointed more than once. An exception was made for those trustees who had already been in post for 5 years in April 2020, when the Articles were changed as regards trustee retirement. No trustee now falls into that category. Trustees may be appointed again after they have served ten years but only with a 12 month break.

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Trustees' annual report *(continued)*

Year ended 31 July 2022

Structure, governance and management *(continued)*

Trustee induction and training:

New Trustees meet the Charity Director, Clinical Services Manager and other office staff. They are given an induction pack, including the Memorandum and Articles of Association, the current strategy, the most recent full accounts and Annual Review plus recent management accounts. Trustee meeting minutes from previous meetings as well as reports from advisory groups and sub-committees are also available to them. Those new to the role of Trustee are recommended to obtain and read the 'Good Trustee Guide' from the National Council for Voluntary Organisations. Training is available to trustees.

The Board abides by the principles underlying the ACEVO Code of Good Governance.

The Trustees are as listed in the reference and administrative details of these accounts.

Our advisory groups and committees, who report to the Board, are:

- Clinical, Ethics and Safeguarding Group (Chair, Carrie-Ann Black)
- Remuneration and Finance Committee (Chair, Chris O'Connor)
- Fundraising Advisory Group (Chair, Ellen Nowak till 14/10/2021)

All committees and groups contain at least one trustee and at least one staff member, alongside expert volunteers.

As well as these formal groups, the charity benefits from a large number of other skilled volunteers, to whom we are very grateful.

Senior staff reporting to the Director are Cara Parker, Head of Fundraising and Development, Anita Gatt, Clinical Services Manager, Vicki Osborne, Clinical Administration and Recruitment Manager, Nard Choi, Data and Impact Manager till February 2022; Amna Hamza, Data and Impact Officer from March 2022.

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Trustees' annual report *(continued)*

Year ended 31 July 2022

Structure, governance and management *(continued)*

Risk Assessment:

The Trustees operate a formal risk management process. Trustees and Charity Director together identify and record key risks, their probability, impact and mitigating actions. Risks are reviewed by Board committees and at full Board. Risk Management was overseen by Sarah Nolasco, with the different groups/committees reporting to the Board on the risks relevant to their remit.

The key areas of potential risks the Board identified as ones to keep under review in 2022/2023 are:

- capacity to deliver/capacity of clinical resource insufficient to meet demand
- loss of school support
- business continuity
- health and safety

Key measures that have been put in place to manage each of these risks are:

- Maintain relationships with Faculty of Education; build relationships with other training organisations
- Clear role descriptions for clinical roles; implement recruitment and retention proposals
- review remuneration and support package
- Establish Blue Smile bursaries
- Assessment of schools; annual SLAs with termination procedures
- Good relationships with Heads; state school representation on Board
- Ensure ongoing delivery of Outreach services
- Practice standards and ethical framework; appropriate clinical measures in place
- Feedback and evaluation processes; complaints and concerns policy and procedure
- Implement results of staff wellbeing survey
- Ensure supervision for staff with clinical responsibility
- Support for wellbeing at work and for remote working
- Review recruitment processes and benchmark salaries and benefits
- Review H and S policy bi-annually; ensure office-based staff have read policy; e-learning for staff
- External review by Croner; implement findings
- Insurance and risk assessments in place

Independent examiner reappointment

A resolution to appoint L Thurston FCCA of Lovewell Blake LLP as independent examiner will be proposed at the next meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Blue Smile Project

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Trustees' annual report *(continued)*

Year ended 31 July 2022

The trustees' annual report was approved on 7 April 2023 and signed on behalf of the board of trustees by:



Naomi Mallick
Chair

Blue Smile Project

Company Limited by Guarantee

Independent examiner's report to the trustees of Blue Smile Project

Year ended 31 July 2022

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 July 2022 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

 11/4/23

L Thurston FCCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
First Floor Suite
2 Hillside Business Park
Bury St Edmunds
IP32 7EA

Blue Smile Project

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 July 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	213,877	121,250	335,127	312,531
Charitable activities	6	155,056	7,314	162,370	181,477
Investment income		2,812	—	2,812	467
Total income		<u>371,745</u>	<u>128,564</u>	<u>500,309</u>	<u>494,475</u>
Expenditure					
Expenditure on raising funds:					
Costs of fundraising	7	50,388	—	50,388	41,132
Charitable activities	8	246,524	104,566	351,090	339,796
Total expenditure		<u>296,912</u>	<u>104,566</u>	<u>401,478</u>	<u>380,928</u>
Net income and net movement in funds		<u>74,833</u>	<u>23,998</u>	<u>98,831</u>	<u>113,547</u>
Reconciliation of funds					
Total funds brought forward		281,702	20,582	302,284	188,737
Total funds carried forward		<u>356,535</u>	<u>44,580</u>	<u>401,115</u>	<u>302,284</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 20 to 29 form part of these financial statements.

Blue Smile Project

Company Limited by Guarantee

Balance sheet

31 July 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	12		1,917		-
Current assets					
Debtors	13	4,410		46,686	
Cash at bank and in hand		411,070		314,300	
		<u>415,480</u>		<u>360,986</u>	
Creditors: Amounts falling due within one year	14	<u>(16,282)</u>		<u>(58,702)</u>	
Net current assets			399,198		302,284
Total assets less current liabilities			<u>401,115</u>		<u>302,284</u>
Net assets			<u>401,115</u>		<u>302,284</u>
Funds of the charity					
Restricted funds			44,580		20,582
Unrestricted funds			<u>356,535</u>		<u>281,702</u>
Total charity funds	16		<u>401,115</u>		<u>302,284</u>

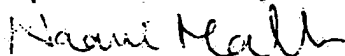
For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7 April 2023, and are signed on behalf of the board by:



Naomi Mallick
Chair

Company registration number: 07411348

The notes on pages 20 to 29 form part of these financial statements.

Blue Smile Project

Company Limited by Guarantee

Statement of cash flows

Year ended 31 July 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	98,831	113,547
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	383	2,445
Dividends, interest and rents from investments	(2,812)	(467)
Accrued (income)/expenses	(33,070)	2,949
<i>Changes in:</i>		
Trade and other debtors	42,276	(5,592)
Trade and other creditors	(9,350)	4,073
Cash generated from operations	96,258	116,955
Net cash from operating activities	96,258	116,955
Cash flows from investing activities		
Dividends, interest and rents from investments	2,812	467
Purchase of tangible assets	(2,300)	—
Net cash from investing activities	512	467
Net increase in cash and cash equivalents	96,770	117,422
Cash and cash equivalents at beginning of year	314,300	196,878
Cash and cash equivalents at end of year	411,070	314,300

The notes on pages 20 to 29 form part of these financial statements.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 47-51 Norfolk Street, Cambridge, CB1 2LD.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going concern

The accounts have been prepared on the on going concern basis and the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Association to be able to continue as a going concern.

(c) Income tax

The charity is exempt from corporation tax on its charitable activities.

(d) Fund accounting

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

Designated funds are where necessary, unrestricted funds earmarked by the trustees for particular future project or commitment.

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.

(e) Income

All income included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is recognised when it is due under terms of funding agreements.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

(f) Expenditure

All expenditure is accounted for on an accruals basis as a liability is incurred. Expenditure includes any VAT that cannot be recovered and is reported as part of the expenditure to which it relates. Expenditure is allocated between:

- Expenditure incurred directly in the fulfillment of the charity's objectives (charitable expenditure).
- Expenditure incurred directly in the effort to raise voluntary contributions (costs of fundraising).

(g) Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

(h) Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other recognised gains and losses, except to the extent that it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

(i) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | | |
|-----------|---|-------------------|
| Equipment | - | 33% straight line |
|-----------|---|-------------------|

(j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instrument. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

4. Limited by guarantee

The company is limited by guarantee, not having a share capital, and is also a registered charity; it is not liable to corporation tax. In the event of the charity being wound up, the liability in respect of guarantee is limited to £1 per member of the limited liability company.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 July 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Corporate donations	8,946	22,615	31,561
Community and events	28,651	348	28,999
Individual donations	13,971	–	13,971
Trusts	141,182	83,707	224,889
Major donors	–	14,580	14,580
Gift aid	4,894	–	4,894
Legacies	16,233	–	16,233
	<u>213,877</u>	<u>121,250</u>	<u>335,127</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Corporate donations	25,973	1,600	27,573
Community and events	51,224	–	51,224
Individual donations	13,156	5,746	18,902
Trusts	162,206	49,154	211,360
Major donors	–	–	–
Gift aid	3,472	–	3,472
Legacies	–	–	–
	<u>256,031</u>	<u>56,500</u>	<u>312,531</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Service fees	<u>155,056</u>	<u>7,314</u>	<u>162,370</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Service fees	<u>181,477</u>	<u>–</u>	<u>181,477</u>

7. Costs of fundraising

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of fundraising	<u>50,388</u>	<u>50,388</u>	<u>41,132</u>	<u>41,132</u>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2022

8. Expenditure on charitable activities

	Activities undertaken directly	Total funds	Total fund
	£	2022	2021
	£	£	£
Salary and social security costs	184,962	184,962	132,161
Premises	11,774	11,774	12,837
Professional fees of clinical teams and consultants	107,385	107,385	146,318
Office costs	29,555	29,555	27,091
Legal and professional	1,945	1,945	1,770
Training and recruitment	6,619	6,619	4,343
Sundries	8,850	8,850	13,027
Depreciation	—	—	2,249
	<u>351,090</u>	<u>351,090</u>	<u>339,796</u>

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,082</u>	<u>1,890</u>

10. Staff costs

	2022	2021
	£	£
Wages and salaries	208,439	134,890
Social security costs	8,284	6,202
Pension costs	2,930	2,626
	<u>219,653</u>	<u>143,718</u>

The average head count of employees during the year was 8 (2020/2021: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No	No
Management	1	1
Clinical operations	2	2
Other	5	2
	<u>8</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2020/2021: £Nil).

Key management personnel

Key management personnel include all personnel that have the authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £40,371 (2020/2021: £44,030).

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2022

11. Trustee remuneration and expenses

No trustee received remuneration in the current or prior year, directly or indirectly, from the charity. No expenses were reimbursed to the trustees during the year.

12. Tangible fixed assets

	Equipment £
Cost	
At 1 August 2021	12,414
Additions	2,300
At 31 July 2022	14,714
Depreciation	
At 1 August 2021	12,414
Charge for the year	383
At 31 July 2022	12,797
Carrying amount	
At 31 July 2022	1,917
At 31 July 2021	—

13. Debtors

	2022 £	2021 £
Trade debtors	2,021	44,575
Prepayments and accrued income	1,749	1,471
Other debtors	640	640
	4,410	46,686

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	13,863	19,765
Accruals and deferred income	2,000	35,070
Social security and other taxes	—	2,699
Other creditors	419	1,168
	16,282	58,702

15. Deferred income

During the year the charity received conditional income amounting to £Nil (2020/2021: £33,300) where the service period or performance related conditions were met after the balance sheet date. This amount has been deferred into the following year.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2022

16. Analysis of charitable funds

Year ended 31 July 2022

	At 1 August 2021 £	Income £	Expenditure £	Transfers £	At 31 July 2022 £
Restricted Funds					
Arnold Clark Community Foundation	–	1,000	(1,000)	–	–
Cambridge Community Foundation	1,350	8,414	(9,764)	–	–
Clothworkers Foundation	–	10,000	–	–	10,000
Community Chest Application - SCDC	–	5,422	(5,422)	–	–
Community Fund at the Leys	–	5,000	–	–	5,000
Co-Op Community Fund	–	348	(348)	–	–
EACT	–	6,000	(6,000)	–	–
ECET	6,845	–	(6,845)	–	–
Edward Gostling Foundation	–	5,000	(5,000)	–	–
Evelyn Trust	–	7,314	(7,314)	–	–
Groundworks	284	–	(284)	–	–
Kelly Family Foundation Trust	436	–	(436)	–	–
Newby Trust	6,667	–	(6,667)	–	–
Openwork Foundation	5,000	15,000	(5,000)	–	15,000
Postcode Places Trust	–	17,371	(17,371)	–	–
Qualcomm Foundation	–	18,615	(18,615)	–	–
Red Hill Trust	–	2,000	(2,000)	–	–
Robert Heylen	–	4,000	(4,000)	–	–
Sir Bernard and Lady Schrierer Foundation	–	3,000	(3,000)	–	–
Timothy Lowe	–	14,580	–	–	14,580
Toy Trust	–	2,500	(2,500)	–	–
	<u>20,582</u>	<u>128,564</u>	<u>(104,566)</u>	<u>–</u>	<u>44,580</u>
Designated Funds					
Designated projects	40,000	–	–	(20,000)	20,000
	<u>40,000</u>	<u>–</u>	<u>–</u>	<u>(20,000)</u>	<u>20,000</u>
Unrestricted Funds					
General Funds	241,702	371,745	(296,912)	20,000	336,535
	<u>281,702</u>	<u>371,745</u>	<u>(296,912)</u>	<u>–</u>	<u>356,535</u>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2022

Year ended 31 July 2021	At 1 August 2020 £	Income £	Expenditure £	Transfers £	At 31 July 2021 £
Restricted Funds					
Awards for All	3,304	–	(3,304)	–	–
Cambridge Community Foundation	–	5,000	(3,650)	–	1,350
Community Chest Application - SCDC	–	1,000	(1,000)	–	–
ECET	3,308	10,268	(6,510)	–	6,845
Ely Community Unit Trust	–	2,500	(2,500)	–	–
Ewings	–	1,600	(1,600)	–	–
Groundworks	–	1,000	(716)	–	284
Kelly Family Foundation Trust	–	4,000	(3,564)	–	436
Local Giving Foundation	–	3,382	(3,382)	–	–
Masonic Charitable Foundation	–	250	(250)	–	–
Newby Trust	–	10,000	(3,333)	–	6,667
Openwork Foundation	–	10,000	(5,000)	–	5,000
Red Hill Trust	–	2,500	(2,500)	–	–
Timespace Technology	–	5,000	(5,000)	–	–
	<u>6,392</u>	<u>56,500</u>	<u>(42,310)</u>	<u>–</u>	<u>20,582</u>
Designated Funds					
Designated projects	–	–	–	40,000	40,000
	<u>–</u>	<u>–</u>	<u>–</u>	<u>40,000</u>	<u>40,000</u>
Unrestricted Funds					
General Funds	<u>182,345</u>	<u>437,975</u>	<u>(338,618)</u>	<u>(40,000)</u>	<u>241,702</u>
	<u>182,345</u>	<u>437,975</u>	<u>(338,618)</u>	<u>–</u>	<u>281,702</u>

Purpose of restricted funds

Arnold Clark Community Foundation - The income received within this fund is restricted to the delivery of 121 therapy sessions.

Awards for All - The income received within this fund is restricted to parent, school staff support and webpage for a three month period over the pandemic.

Cambridge Community Foundation - The income received within this fund is restricted for LAC at St Andrews (partner schools).

Clothworkers Foundation - The income received within this fund is restricted to laptops for Digital Integration Project.

Community Chest Application - SCDC - The income received within this fund is restricted for art materials in art packs.

Community Fund at the Leys - The income received within this fund is restricted to our work at The Grove Primary School.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2022

Co-Op Community Fund - The income received within this fund is restricted to practitioner training.

EACT - The income received within this fund is restricted to our work at Pendragon Community Primary School.

ECET - The income received within this fund is restricted to Cherry Hinton and Shirley Primary (partner schools).

Edward Gostling Foundation - The income received within this fund is restricted to our work at The Grove Primary School.

Ely Community Unit Trust - The income received within this fund is restricted for work at St Andrew's School (partner school).

Evelyn Trust - The income received within this fund is restricted to our 'Managing Change' project.

Ewings - The income received within this fund is restricted for an 8 week pupil group work programme Wheatfields Primary School (partner school).

Groundworks - The income received within this fund is restricted for individual therapy kits.

Kelly Family Foundation Trust - The income received within this fund is restricted for Parent and child work.

Local Giving Foundation - The income received within this fund is restricted for Art therapy supplies and the Art Kit appeal.

Masonic Charitable Foundation - The income received within this fund is restricted for art packs.

Newby Trust - The income received within this fund is restricted to Ridgefield (partner school).

Openwork Foundation - The income received within this fund is restricted for therapists who provide arts based therapy and mentoring service at Orchard Park Primary School (partner school).

Postcode Places Trust - The income received within this fund is restricted to the salary costs of our Clinical Operations Manager.

Qualcomm Foundation - The income received within this fund is restricted to our Digital Integration Project.

Red Hill Trust - The income received within this fund is restricted to our work at The Grove Primary School.

Robert Heylen - The income received within this fund is restricted to our work at Histon and Impington Junior School.

Sir Bernard and Lady Schrierer Foundation - The income received within this fund is restricted to our work at Cherry Hinton Primary School.

TimeSpace Technology - The income received within this fund is restricted to Histon and Impington Junior School (partner School).

Timothy Lowe - The income received within this fund is restricted to outreach work at Hemingford Grey school.

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2022

Toy Trust - The income received within this fund is restricted to the cost of art and play resources.

Purpose of designated funds

In 2020/2021 the charity designated £40,000 towards our cloud-based data system project which was reviewed and adjusted to £20,000 in 2021/2022. This cost remains unexpensed at the year end.

17. Analysis of net assets between funds

Year ended 31 July 2022

	Fixed Assets £	Current Assets £	Creditors Less Than 1 Year £	Total £
General Funds	1,917	350,900	(16,282)	336,535
Designated Funds	—	20,000	—	20,000
Restricted Funds	—	44,580	—	44,580
	<u>1,917</u>	<u>415,480</u>	<u>(16,282)</u>	<u>401,115</u>

Year ended 31 July 2021

	Fixed Assets £	Current Assets £	Creditors Less Than 1 Year £	Total £
General Funds	—	300,404	(58,702)	241,702
Designated Funds	—	40,000	—	40,000
Restricted Funds	—	20,582	—	20,582
	<u>—</u>	<u>360,986</u>	<u>(58,702)</u>	<u>302,284</u>

18. Analysis of changes in net debt

	At 1 Aug 2021 £	Cash flows £	At 31 Jul 2022 £
Cash at bank and in hand	<u>314,300</u>	<u>96,770</u>	<u>411,070</u>

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	5,649	3,011
Later than 1 year and not later than 5 years	<u>3,617</u>	<u>5,426</u>
	<u>9,266</u>	<u>8,437</u>

Blue Smile Project

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 July 2022

20. Related parties

During the year the charity paid Elizabeth Froy amounts for employment of £8,794 (2020/2021: £Nil). Elizabeth Froy is related to the trustee Nicholas Froy. There were no other related party transactions in this or the prior period.