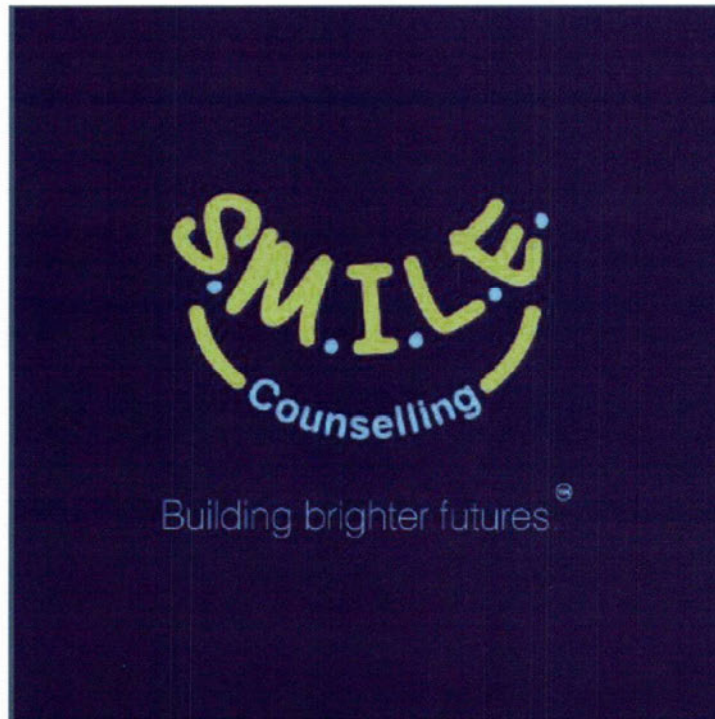


Charity registration number: SC046166

S.M.I.L.E. Counselling (SCIO)

Annual Report and Financial Statements

for the Year Ended 31 December 2024



Morris & Young, Statutory Auditor
Chartered Accountants
6 Atholl Crescent
Perth
PH1 5JN

S.M.I.L.E. Counselling (SCIO)

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S.M.I.L.E. Counselling (SCIO)

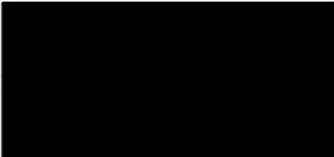
Reference and Administrative Details

Trustees



Charity Registration Number SC046166

Registered Office



Auditor

Morris & Young, Statutory Auditor
Chartered Accountants
6 Atholl Crescent
Perth
PH1 5JN

S.M.I.L.E. Counselling (SCIO)

Trustees' Report

Introduction

The Trustees of S.M.I.L.E. Counselling (SCIO) are pleased to present their report together with the financial statements for the year ending 31 December 2024.

Status of Charity and Governing Document

S.M.I.L.E. Counselling SCIO was established by constitution and registered as a charity with the Office of the Scottish Charity Regulator (OSCR) on 30 November 2015 (Charity No. SC046166). The constitution defines the aims, objectives, and the rules by which its trustees must operate.

Objectives and activities

Our core mission is to deliver a free and bespoke outreach counselling service to children and young people across West Lothian.

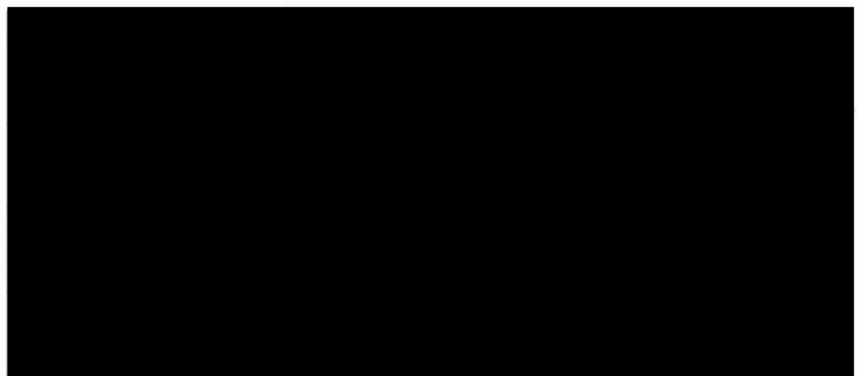
We achieve this through a range of accessible and impactful services:

- **School-based partnerships**, where West Lothian schools 'block-book' contracted counselling hours and benefit from a dedicated on-site therapist;
- **Individual referrals**, with a response time within 48 hours and an aim to see clients within 4-6 weeks. We offer rolling blocks of 6 weekly counselling sessions;
- **Drop-in sessions** and newly introduced **psychoeducation workshops** that promote mental health awareness and coping strategies among young people;
- **Specialist training programmes** in mental health and counselling for community groups, parents, carers, and professionals, helping to build confidence and capacity around mental wellbeing.

Trustees and officers

During the reporting period, the following individuals served as Trustees:

Trustees:



New trustees are identified and appointed based on board assessment. Each undergoes a full induction, PVG checks, safeguarding training, and is provided with an onboarding pack outlining their role and responsibilities. Day-to-day operations are delegated to the Founder and CEO, Declan Harrigan.

S.M.I.L.E. Counselling (SCIO)

Trustees' Report

Achievements and performance

Overview

In 2024, we continued to strengthen our three core divisions-**Counselling, Schools, and Training**-while aligning our work under S.M.I.L.E.'s overarching mission: to make high-quality, accessible mental health support available to all young people in West Lothian.

Counselling Services

This year, we prioritised the development of our under-16 services and successfully secured a **3-year grant of £197,988** from The National Lottery Community Fund to recruit **two part-time under-16 counsellors** and a **neurodiverse specialist counsellor**.

We also expanded our **trainee counsellor model**, enabling us to meet demand while helping students gain diverse and meaningful placement experience. As part of our strategy for unrestricted income, we introduced a **£5 suggested donation** per session, which has been well received and supported the charity's operational costs.

Schools Division

Our Schools Division remains a vital component of our organisation, delivering innovative and embedded support across **seven secondary schools** in West Lothian.

Despite the loss of two schools earlier in the year, we quickly established new partnerships to maintain overall service reach. This year, we:

- Supported **286 young people** through 1-to-1 counselling
- Delivered **1,676 appointment hours**
- Completed **675 drop-in sessions**
- Ran **57 group sessions**
- Received **312 school-based referrals**

Transitions Support

We piloted a **Transitions Programme** across **13 primary schools**, supporting pupils in their move to secondary school.

- **324 P7 pupils** took part, with all completing evaluations.
- **197 responses** were also collected from students, parents, and carers to evaluate transition experiences across partner high schools.

Teacher Development and Wellbeing Initiatives

- Delivered **In-Service Day workshops** on Mental Health and Wellbeing to **120 teachers**.
- Hosted a **whole-school wellbeing event**, attended by **80 staff**, and featuring presentations from internal and external contributors.

S.M.I.L.E. Counselling (SCIO)

Trustees' Report

Student Engagement and Outreach

- Delivered mental health sessions to **two senior psychology classes**, reaching **50 students**.
- Represented the organisation at a **YPI event** at a local ASN school, connecting with **80 young people and staff**.
- Conducted a **student evaluation survey** in one high school, receiving **371 responses** on future groupwork themes.

Our Schools Division not only delivers therapeutic intervention but also cultivates preventative education, relationship building, and whole-school engagement.

Training Division

With the recruitment of a **Training Manager**, 2024 marked a significant phase of development for our Training Division. The expansion of our **Diploma in Counselling and Psychotherapy** was matched by an increase in trainers and the successful implementation of our **Training Assistant (TA) model**, creating a pipeline of future trainers from our own graduate pool.

We launched several new CPD workshops and achieved **CPD accreditation** through CPD Professional Services. We continued to strengthen national partnerships, delivering our **M.W.A.H. training** to colleges across Scotland via the **College Development Network**.

We have also implemented **Turnitin**, a digital learning platform, to streamline assessment and feedback for students.

Training Provision

Our Training Division continues to thrive, offering a growing portfolio of professional development opportunities for individuals and organisations across Scotland.

We've strengthened our training capacity with a **diverse and scalable team of trainers**, developed through our **Trainer Framework**, which nurtures both external professionals and internal graduates.

Our training programmes include:

- **Diploma in Counselling and Psychotherapy**
Participants: [52] | Teaching hours: [20 hours p/month]
- **COSCA Counselling Skills Course**
Courses delivered: [1] | Participants: [18]
- **ASIST (Suicide Intervention Skills Training)**
Sessions: [3] | Attendees trained: [48]
- **M.W.A.H. Mental Wellbeing and Health**
Courses delivered: [1] | Participants: [23]

Partner organisations: [College Development Network]

- **CPD Workshops**
Workshops delivered: [1] | Professionals trained: [12]

We've also launched a new digital training system, Turnitin, which standardises marking and enhances student experience.

S.M.I.L.E. Counselling (SCIO)

Trustees' Report

With continued support from a volunteer marketing specialist, we refined our communications strategy, improving targeted outreach for each of our divisions.

Funding

Our funding model has continued to develop in alignment with our strategic goals. Last year, we aimed to generate 40% of our operational costs through training income. In 2024, this amounted to **27.6%**.

We have developed our advertising and communications strategy so that our approach reaches the right people for the right provision, that is, schools, counselling or training. Through this, we have streamlined We successfully sourced funds through:

- Government and local authority funding;
- Open grant applications from private trusts and businesses;
- Support from individuals who fundraised on our behalf.

We express heartfelt thanks to:

- **The Robertson Trust**
- **The Big Lottery**
- **West Lothian Development Trust**

Challenges We Faced

Our ambitious growth across all three divisions was strategically designed to promote interconnectivity and complementarity. While this has proven effective, it required significant upfront investment into our infrastructure.

Statutory service referrals have increased dramatically, now making up **45.9% of all referrals**. However, these services do not provide financial support to offset the demand, which has strained our ability to accommodate community referrals and created operational bottlenecks.

Further challenges included navigating a highly competitive funding landscape, particularly after our income surpassed **£500,000**, a threshold that limited access to several small grant providers.

Organisational Growth & Community Engagement

Other highlights from this year include:

- Welcoming new Board members with vital skills and perspectives;
- Expanding our premises to include a **dedicated training centre**;
- Meeting with local MSPs to advocate for improved mental health provision;
- Continued sponsorship of a **local youth football team**;
- Enhancing our presence on social media and digital platforms;
- Finalising our leadership team with the appointment of our Training Manager.

S.M.I.L.E. Counselling (SCIO)

Trustees' Report

Future Plans

Looking ahead, our priorities include:

- Increasing delivery capacity through our trainee counselling model;
- Exploring asset transfer opportunities for a long-term **training centre base**;
- Developing **new therapeutic services** to meet emerging needs;
- Expanding **school contracts** and tendering for **new regional areas**;
- Growing our training delivery to strengthen financial sustainability;
- Collaborating with partners like **West Lothian Leisure** to integrate physical and mental wellbeing initiatives.

Financial review

Results for the period

The Financial statements for the year are set out on pages 13 to 34. The Statement of Financial Activities on page 13 reflects a deficit of £14,704 (2023: deficit of £89,453 (as restated)).

Reserves

The Trustees aim to hold the equivalent of 3 months of general expenditure in the general fund at any time as a contingency to cover unforeseen costs which may arise. This amount was ring-fenced by the Trustees in the Designated Contingency Reserve Fund at the year-end to ensure that these funds were taken out of general funds available to be freely spent. Further funds were ringfenced at year-end by the Trustees for lease dilapidations.

Total reserves amounted to £67,397 (2023: £82,101 (as restated)). This was made up of £10,429 (2023: negative reserves of £2,985 (as restated)) of unrestricted general reserves, £56,709 (2023: £69,209) of unrestricted designated reserves and £259 (2023: £15,877) of restricted reserves.

Statement of risk

The Trustees have a duty to identify and review the risk to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have considered those risks and are satisfied that they have introduced procedures to mitigate the possible effects of those risks.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

S.M.I.L.E. Counselling (SCIO)

Trustees' Report

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 6 May 2025 and signed on its behalf by:



Trustee

S.M.I.L.E. Counselling (SCIO)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Scotland 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 its income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Constitution. 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.

S.M.I.L.E. Counselling (SCIO)

Independent Auditor's Report to the Members of S.M.I.L.E. Counselling (SCIO)

Opinion

We have audited the financial statements of S.M.I.L.E. Counselling (SCIO) (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

S.M.I.L.E. Counselling (SCIO)

Independent Auditor's Report to the Members of S.M.I.L.E. Counselling (SCIO)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulation 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 8], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

S.M.I.L.E. Counselling (SCIO)

Independent Auditor's Report to the Members of S.M.I.L.E. Counselling (SCIO)

Identifying and assessing potential risks related to irregularities

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the nature of the regulated sector, control environment and understanding of the entity including, but not restricted to, the understanding that the trustees are not remunerated, and the prevalence of fraud in the sector especially in the current uncertain economic environment;
- results of our enquiries of trustees about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the charity's own constitution, and various charity-specific legislation, including The Charities and Trustee Investment (Scotland) Act 2005.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- tested a sample of income for understatement and other relevant audit procedures while consideration was given to revenue recognition;
- tested a sample of expenditure for overstatement and other relevant procedures;

S.M.I.L.E. Counselling (SCIO)

Independent Auditor's Report to the Members of S.M.I.L.E. Counselling (SCIO)

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.


We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Morris & Young, Statutory Auditor
Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006
Chartered Accountants
6 Atholl Crescent
Perth
PH1 5JN

3 June 2025

S.M.I.L.E. Counselling (SCIO)

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

					Year ended				(As restated)
	Note	Unrestricted	Designated	Restricted	31 Dec 2024	Unrestricted	Designated	Restricted	Period ended
		£	£	£	£	£	£	£	31 Dec 2023
Income from:									
Donations and legacies	3	12,078	-	133,191	145,269	20,845	-	119,056	139,901
Charitable activities	4	3,305	-	-	3,305	6,720	-	-	6,720
Other trading activities	5	187,667	-	230,148	417,815	117,361	-	184,771	302,132
Other income	6	133	-	-	133	-	-	-	-
Total Income		<u>203,183</u>	<u>-</u>	<u>363,339</u>	<u>566,522</u>	<u>144,926</u>	<u>-</u>	<u>303,827</u>	<u>448,753</u>
Expenditure on:									
Raising funds	7	(100)	-	-	(100)	(532)	-	-	(532)
Charitable activities	8	<u>(195,335)</u>	<u>-</u>	<u>(385,791)</u>	<u>(581,126)</u>	<u>(197,256)</u>	<u>-</u>	<u>(340,418)</u>	<u>(537,674)</u>
Total Expenditure		<u>(195,435)</u>	<u>-</u>	<u>(385,791)</u>	<u>(581,226)</u>	<u>(197,788)</u>	<u>-</u>	<u>(340,418)</u>	<u>(538,206)</u>
Net income/(expenditure)		7,748	-	(22,452)	(14,704)	(52,862)	-	(36,591)	(89,453)
Transfers between funds		<u>5,666</u>	<u>(12,500)</u>	<u>6,834</u>	<u>-</u>	<u>10,550</u>	<u>(12,500)</u>	<u>1,950</u>	<u>-</u>
Net movement in funds		13,414	(12,500)	(15,618)	(14,704)	(42,312)	(12,500)	(34,641)	(89,453)
Reconciliation of funds									
Total funds brought forward		<u>(2,985)</u>	<u>69,209</u>	<u>15,877</u>	<u>82,101</u>	<u>39,327</u>	<u>81,709</u>	<u>50,518</u>	<u>171,554</u>
Total funds carried forward	21	<u>10,429</u>	<u>56,709</u>	<u>259</u>	<u>67,397</u>	<u>(2,985)</u>	<u>69,209</u>	<u>15,877</u>	<u>82,101</u>

The notes on pages 17 to 34 form an integral part of these financial statements.

S.M.I.L.E. Counselling (SCIO)

**Statement of Financial Activities for the Year Ended 31 December 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 17 to 34 form an integral part of these financial statements.

Page 14

S.M.I.L.E. Counselling (SCIO)
(Registration number: SC046166)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £ (As restated)
Fixed assets			
Tangible assets	16	11,651	1,840
Current assets			
Debtors	17	8,715	8,187
Cash at bank and in hand	18	98,825	86,210
		107,540	94,397
Creditors: Amounts falling due within one year	19	(51,794)	(14,136)
Net current assets		55,746	80,261
Net assets		67,397	82,101
Funds of the charity:			
Designated funds		56,709	69,209
Restricted income funds			
Restricted funds		259	15,877
Unrestricted income funds			
Unrestricted funds		10,429	(2,985)
Total funds	21	67,397	82,101

The financial statements on pages 13 to 34 were approved by the trustees, and authorised for issue on 6 May 2025 and signed on their behalf by:



Trustee

The notes on pages 17 to 34 form an integral part of these financial statements.

S.M.I.L.E. Counselling (SCIO)

Statement of Cash Flows for the Year Ended 31 December 2024

	Note	2024 £	2023 £ (As restated)
Cash flows from operating activities			
Net cash expenditure		(14,704)	(89,453)
Adjustments to cash flows from non-cash items			
Depreciation	7	3,884	613
		(10,820)	(88,840)
Working capital adjustments			
(Increase)/decrease in debtors	17	(528)	8,091
Increase in creditors	19	26,549	10,208
Increase in deferred income		11,109	-
Net cash flows from operating activities		26,310	(70,541)
Cash flows from investing activities			
Purchase of tangible fixed assets	16	(13,695)	(2,453)
Net increase/(decrease) in cash and cash equivalents		12,615	(72,994)
Cash and cash equivalents at 1 January		86,210	159,204
Cash and cash equivalents at 31 December		98,825	86,210

All of the cash flows are derived from continuing operations during the above two periods.

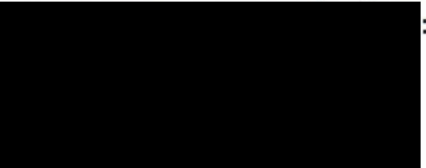
The notes on pages 17 to 34 form an integral part of these financial statements.

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is a Scottish Charitable Incorporated Organisation (SCIO), and is registered with the Office of the Scottish Charity Regulator under Charity Number SC046166.



These financial statements were authorised for issue by the trustees on 6 May 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation

S.M.I.L.E. Counselling (SCIO) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in sterling (£) and rounded to the nearest £1.

The charity extended its year end in the previous year. The comparative information in these financial statements covers a period of thirteen months.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

Reclassification of comparative amounts

Additional prepayments and accruals were identified which should have been recognised in the prior year and so the comparative amounts in these financial statements have been restated.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated goods and services

Morrisons Supermarket donated drinks and snack items for the benefit of our clients. The value of donated goods and services have not been quantified for the purposes of the financial statements.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Volunteers

Trainee counsellors are unpaid but gain experience, supervision and necessary work practice hours. The Charity had 15 trainee counsellors during the year.

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance

Debtors

Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank deposits.

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Unrestricted designated funds are funds ringfenced by the trustees for a particular purpose in the year ahead.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Donations	12,078	-	12,078	20,845	-	20,845
Grants	-	133,191	133,191	-	119,056	119,056
	<u>12,078</u>	<u>133,191</u>	<u>145,269</u>	<u>20,845</u>	<u>119,056</u>	<u>139,901</u>

4 Income from charitable activities

	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Fundraising events	-	-	185	185
Room sponsorship	3,200	3,200	6,250	6,250
Easy fundraising	105	105	285	285
	<u>3,305</u>	<u>3,305</u>	<u>6,720</u>	<u>6,720</u>

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Counselling services income	-	229,441	229,441	-	184,771	184,771
Training services income	187,667	707	188,374	117,361	-	117,361
	<u>187,667</u>	<u>230,148</u>	<u>417,815</u>	<u>117,361</u>	<u>184,771</u>	<u>302,132</u>

6 Other income

	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Miscellaneous income	<u>133</u>	<u>133</u>	<u>-</u>	<u>-</u>

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Costs of fundraising		<u>100</u>	<u>100</u>	<u>532</u>	<u>532</u>

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

8 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
	Note	£	£	£	£	£	£ (As restated)
Staff wages and salaries		121,639	278,183	399,822	136,720	248,225	384,945
Sub-contracted counselling services		7,858	26,693	34,551	8,514	30,361	38,875
Staff training		2,242	4,636	6,878	5,204	9,215	14,419
Staff supervision		780	-	780	765	-	765
Other staff costs		1,866	211	2,077	1,882	551	2,433
Training materials		4,126	-	4,126	1,650	-	1,650
Insurance		825	1,000	1,825	458	1,178	1,636
Venue Hire		-	1,471	1,471	-	1,389	1,389
Rent		19,244	39,045	58,289	14,744	27,212	41,956
Cleaning, repairs and maintenance		5,664	1,042	6,706	2,988	92	3,080
Canteen and catering costs		2,292	314	2,606	1,112	2,029	3,141
Equipment and leasing costs		4,847	9,001	13,848	771	1,594	2,365
Depreciation		3,540	343	3,883	613	-	613
Support costs	9	15,170	23,852	39,022	16,564	17,615	34,179
Governance costs	9	5,242	-	5,242	5,271	957	6,228
		<u>195,335</u>	<u>385,791</u>	<u>581,126</u>	<u>197,256</u>	<u>340,418</u>	<u>537,674</u>

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

9 Analysis of governance and support costs

Support costs

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Basis of allocation	funds	funds	2024	funds	funds	2023
		£	£	£	£	£	£
IT costs	Actual	5,329	12,346	17,675	9,674	8,752	18,426
Telephone, printing, postage and stationery	Actual	2,926	5,253	8,179	2,157	3,679	5,836
Advertising	Actual	1,514	3,040	4,554	929	1,580	2,509
Subscriptions	Actual	1,270	1,515	2,785	1,270	1,535	2,805
Staff Entertainment	Actual	1,656	-	1,656	-	-	-
Bank interest and charges	Actual	633	415	1,048	753	-	753
Professional fees	Actual	1,050	1,283	2,333	1,781	2,069	3,850
Payroll fees	Actual	792	-	792	-	-	-
		<u>15,170</u>	<u>23,852</u>	<u>39,022</u>	<u>16,564</u>	<u>17,615</u>	<u>34,179</u>

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

Governance costs

	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Audit fees					
Audit of the financial statements	4,200	4,200	-	-	-
Other fees paid to auditors	1,200	1,200	-	-	-
Independent examiner fees					
Examination of the financial statements	(158)	(158)	5,271	957	6,228
	<u>5,242</u>	<u>5,242</u>	<u>5,271</u>	<u>957</u>	<u>6,228</u>

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Audit fees	4,200	-
Depreciation of fixed assets	<u>3,883</u>	<u>613</u>

11 Trustees remuneration and expenses

No trustees have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £ (As restated)
Staff costs during the year were:		
Wages and salaries	357,973	348,812
Social security costs	26,552	22,884
Pension costs	15,297	12,844
Other staff costs	-	405
	<u>399,822</u>	<u>384,945</u>

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average number of employees	<u>15</u>	<u>14</u>

The number of employees whose emoluments fell within the following bands was:

	2024 No	2023 No
£70,001 - £80,000	1	-
£80,001 - £90,000	<u>-</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £71,664 (2023 - £81,731).

13 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>(158)</u>	<u>6,228</u>

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

14 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	4,200	-
Other fees to auditors		
All other non-audit services	1,200	-

The financial statements were not audited in the prior year.

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

16 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2024	2,453	2,453
Additions	13,695	13,695
At 31 December 2024	16,148	16,148
Depreciation		
At 1 January 2024	613	613
Charge for the year	3,884	3,884
At 31 December 2024	4,497	4,497
Net book value		
At 31 December 2024	11,651	11,651
At 31 December 2023	1,840	1,840

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

17 Debtors

	2024 £	2023 £ (As restated)
Trade debtors	5,202	1,932
Prepayments	2,561	5,555
Accrued income	952	700
	<u>8,715</u>	<u>8,187</u>

18 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	628	254
Cash at bank	98,197	85,956
	<u>98,825</u>	<u>86,210</u>

19 Creditors: amounts falling due within one year

	2024 £	2023 £ (As restated)
Other taxation and social security	8,200	6,263
Accruals	32,485	7,873
Deferred income	11,109	-
	<u>51,794</u>	<u>14,136</u>

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

20 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2024	2023
	£	£
Land and buildings		
Within one year	30,192	15,096
Between one and five years	<u>12,580</u>	<u>-</u>
	<u>42,772</u>	<u>15,096</u>
Other		
Within one year	<u>403</u>	<u>403</u>

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

21 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted					
<i>General</i>					
General	(2,985)	203,183	(195,435)	5,666	10,429
<i>Designated</i>					
Designated property maintenance fund	1,500	-	-	-	1,500
Designated contingency reserve	67,709	-	-	(12,500)	55,209
	69,209	-	-	(12,500)	56,709
Total Unrestricted	66,224	203,183	(195,435)	(6,834)	67,138
Restricted					
Robertson Trust Fund	15,322	38,000	(53,063)	-	259
Robertson Trust - Scholarship fund	555	15,578	(16,133)	-	-
West Lothian Development Trust fund	-	17,500	(17,500)	-	-
Neuro-diverse Project fund	-	-	(560)	560	-
Steps N2 Work fund	-	4,537	(4,537)	-	-
Study group fund	-	9,872	(9,872)	-	-
Broxburn Academy fund	-	-	(12)	12	-
Cedarbank fund	-	-	(12)	12	-

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
James Young High School fund	-	44,084	(44,084)	-	-
Linlithgow Academy fund	-	29,956	(29,956)	-	-
St Margaret's Academy fund	-	25,672	(25,672)	-	-
West Calder High School fund	-	18,941	(18,941)	-	-
Whitburn Academy fund	-	47,763	(47,763)	-	-
Winchburgh Academy fund	-	24,474	(24,474)	-	-
Sinclair High School fund	-	5,592	(5,592)	-	-
Big Lottery - Improving Lives fund	-	63,220	(63,220)	-	-
Robertson Trust - Cost of Living	-	3,800	(3,800)	-	-
IT and Cyber Security Fund	-	6,134	(6,134)	-	-
Counselling services	-	8,216	(14,466)	6,250	-
Total restricted	15,877	363,339	(385,791)	6,834	259
Total funds	82,101	566,522	(581,226)	-	67,397

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £ (As restated)
Unrestricted funds					
General					
General	39,327	144,926	(197,788)	10,550	(2,985)
Designated					
Designated property maintenance fund	7,500	-	-	(6,000)	1,500
Designated capital replacement fund	3,000	-	-	(3,000)	-
Designated training fund	3,500	-	-	(3,500)	-
Designated contingency reserve	67,709	-	-	-	67,709
	<u>81,709</u>	<u>-</u>	<u>-</u>	<u>(12,500)</u>	<u>69,209</u>
Total unrestricted funds	<u>121,036</u>	<u>144,926</u>	<u>(197,788)</u>	<u>(1,950)</u>	<u>66,224</u>
Restricted					
Robertson Trust Fund	-	43,700	(28,378)	-	15,322
Robertson Trust - Scholarship fund	-	12,710	(12,155)	-	555
West Lothian Development Trust fund	7,387	-	(7,387)	-	-
Training Programme fund	-	16,800	(16,800)	-	-
Third Sector Community Support fund	16,994	6,500	(23,494)	-	-
Young Person's Guarantee fund	5,935	-	(5,935)	-	-
Neuro-diverse Project fund	4,162	17,599	(21,761)	-	-
Steps N2 Work fund	-	1,417	(3,295)	1,878	-

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £ (As restated)
Study group fund	-	4,585	(4,585)	-	-
ASIST fund	-	33,040	(33,040)	-	-
Broxburn Academy fund	-	13,340	(13,340)	-	-
Cedarbank fund	-	9,783	(9,855)	72	-
James Young High School fund	-	48,684	(48,684)	-	-
Linlithgow Academy fund	-	14,946	(14,946)	-	-
St Margaret's Academy fund	-	20,930	(20,930)	-	-
West Calder High School fund	-	18,504	(18,504)	-	-
Whitburn Academy fund	16,040	15,000	(31,040)	-	-
Winchburgh Academy fund	-	26,289	(26,289)	-	-
Total restricted funds	50,518	303,827	(340,418)	1,950	15,877
Total funds	171,554	448,753	(538,206)	-	82,101

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

Unrestricted Funds

General Unrestricted funds represent all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is designated or restricted.

The Designated property maintenance fund represents dilapidation funds set aside by the trustees to cover possible costs at the end of the lease.

The Designated contingency reserve fund represents funds set aside by the trustees to enable an orderly close down of the charity were that ever required. It represents 3 months of running costs along with any staff redundancy payments due.

Restricted Funds

The Robertson Trust Fund represents trainer and supervision salary costs.

The Robertson Trust - Scholarship Fund represents funding received to provide remote counselling support for those receiving scholarship funding through the Trust.

The West Lothian Development Trust Fund represents funding for a part-time counsellor, administrator and new office space.

The Neuro-diverse Project Fund represents funding received for a specialist Neurodiverse Child Therapist for 11-18 year olds.

The Steps N2 Work Fund represents funds to support unemployed or underemployed graduates to access full time sustainable employment after a paid work experience placement via West Lothian Council.

The Study Group Fund represents funds to support study groups.

The various High School Funds represents funding for counsellors based at the schools to provide onsite counselling to children and support staff.

The Counselling Services Fund represents funding towards specialist counselling, including the Walk and Talk Project.

The Big Lottery - Improving Lives Fund represents funding towards specialised counselling for children and young people in West Lothian.

The Robertson Trust - Cost of Living Fund represents funding to support those affected by the cost of living crisis.

The IT and Cyber Security Fund represents funding towards IT and cyber security costs.

S.M.I.L.E. Counselling (SCIO)

Notes to the Financial Statements for the Year Ended 31 December 2024

22 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	10,621	-	1,030	11,651
Current assets	40,493	56,709	10,338	107,540
Current liabilities	(40,685)	-	(11,109)	(51,794)
Total net assets	<u>10,429</u>	<u>56,709</u>	<u>259</u>	<u>67,397</u>

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£ (As restated)
Tangible fixed assets	1,840	-	-	1,840
Current assets	9,311	69,209	15,877	94,397
Current liabilities	(14,136)	-	-	(14,136)
Total net assets	<u>(2,985)</u>	<u>69,209</u>	<u>15,877</u>	<u>82,101</u>

23 Analysis of net funds

	At 1 January 2024	Financing cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	<u>86,210</u>	<u>12,615</u>	<u>98,825</u>
Net funds	<u>86,210</u>	<u>12,615</u>	<u>98,825</u>

	At 1 January 2023	Financing cash flows	At 31 December 2023
	£	£	£
Cash at bank and in hand	<u>159,204</u>	<u>(72,994)</u>	<u>86,210</u>
Net funds	<u>159,204</u>	<u>(72,994)</u>	<u>86,210</u>

24 Related party transactions

2 members of staff are related to members of the Board. [REDACTED] (CEO) is the son-in-law of one of the trustees and was paid £71,664 during the year.

No donations were made by the trustees or their related parties during the period.