

THE C S LEWIS FOUNDATION (UK)

England & Wales · Charity number 1055952

Details

Other names	C S LEWIS FOUNDATION (UK)
Status	Registered
Legal form	Charitable company
Company number	03206850
Registered	1996-06-07
Register	View on the Charity Commission register

Contact

Address	The Kilns Lewis Close Headington Oxford OX3 8JD
Phone	19093891155
Email	info@cslewis.org
Website	www.cslewis.org

Activities

Objects: THE ADVANCEMENT OF EDUCATION AND, IN PARTICULAR, THE PROMOTION OF THE STUDY OF AND RESEARCH INTO THE LIFE OF C S LEWIS, AND THE PUBLICATION AND DISSEMINATION OF THE USEFUL RESULTS OF SUCH STUDY AND RESEARCH AND THE ADVANCEMENT OF THE CHRISTIAN FAITH.

Activities: Advancing the renewal of Christian thought and creative expression throughout the world of learning and the culture at large.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£71,705	£73,307	-	-
2023-12-31	£55,467	£63,283	-	-
2022-12-31	£61,118	£44,745	-	-
2021-12-31	£27,373	£29,403	-	-
2020-12-31	£30,729	£40,321	-	-

Trustees

Name	Role	Appointed
David Todd Mattson		2014-01-15
Jonathan Kirkpatrick		2023-12-11
Kim Clay GILNETT		
Steven Elmore		2020-11-10

THE C S LEWIS FOUNDATION (UK)

England & Wales - Charity number 1055952

Accounts

Charity registration number 1055952 (England and Wales)

Company registration number 3206850

THE C.S. LEWIS FOUNDATION (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE C.S. LEWIS FOUNDATION (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K C Gilnett Mr T Mattson Mr S Elmore Mr J Kirkpatrick
Secretary	K C Gilnett
Charity number	1055952
Company number	3206850
Registered office	The Kilns Lewis Close Headington Oxfordshire OX3 8JD
Independent examiner	Gravita Audit Oxford LLP First Floor, Park Central 40-41 Park End Street Oxford OX1 1JD
Solicitors	Penningtons Manches LLP 9400 Garsington Road Oxford Business Park Oxford OX4 2HN

THE C.S. LEWIS FOUNDATION (UK)

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THE C.S. LEWIS FOUNDATION (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal activity of the Foundation is the advancement of the renewal of Christian thought and creative expression throughout the world of learning and the culture at large. The Foundation has a particular interest in the promotion of the study of and research into the life of C. S. Lewis, and the publication and dissemination of the useful results of such study and research, and the advancement of the Christian faith.

The trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit. They are satisfied that the charity's activities are available to all members of the public and that all its activities are demonstrably for the benefit of those members of the public who seek to avail themselves of its services.

Achievements and performance

The activities of The C. S. Lewis Foundation (UK), (the Foundation) for the year ended 31 December 2024 primarily consisted of these activities:

- 1) providing a residence at "The Kilns" for visiting scholars studying in Oxford;
- 2) maintaining the historic nature and condition of the home;
- 3) offering tours to visitors from around the world;
- 4) offering virtual tours of the home through zoom;
- 5) fundraising for the operations and maintenance; and
- 6) maintaining relationships with the community, including the neighborhood, parish, city, and universities.

With the lessening impact of the Covid-19 pandemic, operations this year were mostly back to pre-pandemic levels. Our long term scholar program continues to be successful, as usual, with all rooms filled in the home throughout the year with scholars studying in Oxford.

Financial review

All income and expenditure was directly related to fulfilling the Foundation's purposes. The C. S. Lewis Foundation (USA) regularly provides grants to the Foundation in support of the Foundation's (CSLF UK's) operating expenses, including the fees for legal & professional advice incurred during the period.

The Trustees have considered the sustainability of the charity and believe that a minimum reserve of £10,000 should be retained. The company currently has unrestricted reserves of £3,925. In addition, C.S. Lewis Foundation (US) remains fully committed to ensuring the company has sufficient operating capital to meet all obligations.

THE C.S. LEWIS FOUNDATION (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The C. S. Lewis Foundation (UK) is a company limited by guarantee and registered as a charity under the Charities Act. The charitable company is governed by its Memorandum and Articles of Association. The C. S. Lewis Foundation (UK) was incorporated as a company on 3 June 1996 (registered company number 3206850) and registered by the Charity Commission on 7 June 1996 (charity number 1055952).

The charity is managed by the Trustees who meet as and when required but at least once a year. The Trustees do not receive remuneration or expenses.

New trustees are appointed either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of trustees with knowledge and experience relevant to the charity's activities. When new trustees are appointed they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities and Companies Acts.

The trustees/directors set out below held office during the whole of the year except where otherwise stated. The company has no share capital and the directors have no interests in it.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K C Gilnett

Mr T Mattson

Mr S Elmore

Mr J Kirkpatrick

Dr J S Mattson

(Deceased 9 January 2024)

The Trustees have identified and considered the major risks to which the charity is exposed and have established systems and procedures to manage those risks. The principal risk associated with the charity's operation remains the availability of operational grants.

Further details

Further details of the C. S. Lewis Foundation (both USA and UK) can be found by contacting the charity's registered office or by visiting the web site www.cslewis.org.

The trustees' report was approved by the Board of Trustees.

Mr S Elmore

Trustee

Dated: 20-08-2025

THE C.S. LEWIS FOUNDATION (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE C.S. LEWIS FOUNDATION (UK)

I report to the trustees on my examination of the financial statements of The C.S. Lewis Foundation (UK) (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (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.

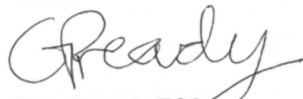
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities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

Independent examiner's statement

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 charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.



Gary Pready FCA

Gravita Audit Oxford LLP

First Floor, Park Central

40-41 Park End Street

Oxford

OX1 1JD

Date: 3/9/2025.....

THE C.S. LEWIS FOUNDATION (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Endowment funds	Total	Unrestricted funds	Endowment funds	Total
		2024	2024	2024	2023	2023	2023
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies		63,375	-	63,375	45,732	-	45,732
Charitable activities		8,330	-	8,330	9,735	-	9,735
Total income		<u>71,705</u>	<u>-</u>	<u>71,705</u>	<u>55,467</u>	<u>-</u>	<u>55,467</u>
Expenditure on:							
Raising funds	3	-	10,500	10,500	-	10,500	10,500
Charitable activities	4	73,307	-	73,307	63,283	-	63,283
Total expenditure		<u>73,307</u>	<u>10,500</u>	<u>83,807</u>	<u>63,283</u>	<u>10,500</u>	<u>73,783</u>
Net expenditure and movement in funds		(1,602)	(10,500)	(12,102)	(7,816)	(10,500)	(18,316)
Reconciliation of funds:							
Fund balances at 1 January 2024		5,527	528,000	533,527	13,343	538,500	551,843
Fund balances at 31 December 2024		<u>3,925</u>	<u>517,500</u>	<u>521,425</u>	<u>5,527</u>	<u>528,000</u>	<u>533,527</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 6 to 11 form part of these financial statements.

THE C.S. LEWIS FOUNDATION (UK)

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024	2023
	Notes	£	£
Fixed assets			
Tangible assets	9	517,704	528,272
Current assets			
Debtors	10	1,775	1,772
Cash at bank and in hand		7,526	5,733
		9,301	7,505
Creditors: amounts falling due within one year	11	(5,580)	(2,250)
Net current assets		3,721	5,255
Total assets less current liabilities		521,425	533,527
Net assets excluding pension liability		521,425	533,527
The funds of the charity			
Endowment funds	12	517,500	528,000
Unrestricted funds		3,925	5,527
		521,425	533,527

The notes on pages 6 to 11 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 20-08-2025



Mr S Elmore
Trustee

Company registration number 3206850 (England and Wales)

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The C.S. Lewis Foundation (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Kilns, Lewis Close, Headington, Oxfordshire, OX3 8JD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Donations and grants that do not impose future performance-related or other specific conditions are recognised on the date on which the charity has entitlement of the resource, the amount can be reliably measured and the economic benefit to the Charity of the donation or grant is probable. Donations and grants subject to performance-related conditions are recognised as and when those conditions are met.

Legacies are recognised following grant of probate and once the charity has received sufficient information from the executor(s) of the deceased's estate to be satisfied that the gift can be reliably measured and that the economic benefit to the charity is probable.

Donations, grants, and legacies accruing for the general purposes of the charity are credited to unrestricted funds. Donations, grants, and legacies which are subject to conditions as to their use imposed by the donor are credited to restricted funds.

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is accounted for on an accruals basis and gross of any related income. Costs that specifically relate to costs of generating funds and governance costs are charged to those expense categories. All other costs form part of the costs of the charitable activity. Governance costs include those costs, such as statutory audit and legal and professional fees, associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years on a straight line basis
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Office equipment	25% reducing balance

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The useful life of assets to calculate depreciation is the main judgement in the financial statements.

3 Expenditure on raising funds

	Endowment funds 2024 £	Endowment funds 2023 £
Fundraising and publicity		
Depreciation and impairment	10,500	10,500

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Tour guide	9,920	9,655
Merchandise	649	1,290
	<u>10,569</u>	<u>10,945</u>
Share of support costs (see note 5)	59,258	49,588
Share of governance costs (see note 5)	3,480	2,750
	<u>73,307</u>	<u>63,283</u>
Analysis by fund		
Unrestricted funds	<u>73,307</u>	<u>63,283</u>

5 Support costs

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Depreciation	68	-	68	91	91
Gardener	6,716	-	6,716	6,931	6,931
Rates	3,688	-	3,688	3,540	3,540
Insurance	4,125	-	4,125	3,329	3,329
Utilities	25,811	-	25,811	10,874	10,874
Other support costs	12,541	-	12,541	17,705	17,705
Hired services	3,822	-	3,822	3,896	3,896
Repairs and maintenance	2,487	-	2,487	3,222	3,222
Independent Examination Fees'	-	3,480	3,480	-	2,750
	<u>59,258</u>	<u>3,480</u>	<u>62,738</u>	<u>49,588</u>	<u>52,338</u>
Analysed between Charitable activities	<u>59,258</u>	<u>3,480</u>	<u>62,738</u>	<u>49,588</u>	<u>52,338</u>

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6	Net movement in funds	2024 £	2023 £
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	3,480	2,750
	Depreciation of owned tangible fixed assets	10,568	10,591

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. One trustee was reimbursed a total of £560 for expenses incurred on behalf of the charity (2023: Nil).

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Total £
Cost					
At 1 January 2024	675,000	4,587	3,300	3,152	686,039
At 31 December 2024	675,000	4,587	3,300	3,152	686,039
Depreciation and impairment					
At 1 January 2024	147,000	4,445	3,195	3,127	157,767
Depreciation charged in the year	10,500	36	26	6	10,568
At 31 December 2024	157,500	4,481	3,221	3,133	168,335
Carrying amount					
At 31 December 2024	517,500	106	79	19	517,704
At 31 December 2023	528,000	142	105	25	528,272

Land and buildings includes land valued at £150,000 which is not depreciated.

10 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	1,775	1,772

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	2,100	-
Accruals and deferred income	3,480	2,250
	<u>5,580</u>	<u>2,250</u>

12 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2024 £	Resources expended £	At 31 December 2024 £
Permanent endowments			
The Kilns	528,000	(10,500)	517,500

Previous year:	At 1 January 2023 £	Resources expended £	At 31 December 2023 £
Permanent endowments			
The Kilns	538,500	(10,500)	528,000

In 2010 the property The Kilns was transferred to The C. S. Lewis Foundation (UK) by The Kilns (Oxford) Ltd. in Oxford. This property forms the basis of the endowment fund.

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	5,527	71,705	(73,307)	3,925

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	13,343	55,467	(63,283)	5,527

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	204	517,500	517,704
Current assets/(liabilities)	3,721	-	3,721
	<u>3,925</u>	<u>517,500</u>	<u>521,425</u>
	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	272	528,000	528,272
Current assets/(liabilities)	5,255	-	5,255
	<u>5,527</u>	<u>528,000</u>	<u>533,527</u>

15 Related party transactions

The C. S. Lewis Foundation (UK) have made no related party transactions in the year (2023: none).

16 Ultimate Controlling Party

The C. S. Lewis Foundation (UK) is ultimately controlled by The C. S. Lewis Foundation (USA), which has the power to appoint the Trustees of The C. S. Lewis Foundation (UK).

During the year grant payments amounting to £16,746 (2023: £0) were received from The C. S. Lewis Foundation (USA). The balance outstanding as at 31 December 2024 was NIL (2023: £0) and is included within debtors on the balance sheet.

THE C S LEWIS FOUNDATION (UK)

England & Wales - Charity number 1055952

Accounts

Charity registration number 1055952

Company registration number 3206850 (England and Wales)

THE C.S. LEWIS FOUNDATION (UK)
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	Mr T Mattson	
	Mr S Elmore	
	Mr C Duriez	(Appointed 11 December 2023)
	Mr J Kirkpatrick	(Appointed 11 December 2023)
Secretary	K C Gilnett	
Charity number	1055952	
Company number	3206850	
Registered office	The Kilns Lewis Close Headington Oxfordshire OX3 8JD	
Independent examiner	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP	
Solicitors	Penningtons Manches LLP 9400 Garsington Road Oxford Business Park Oxford OX4 2HN	

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THE C.S. LEWIS FOUNDATION (UK)

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr J S Mattson	(Deceased 9 January 2024)
K C Gilnett	
Mr T Mattson	
Mr S Elmore	
Mr C Duriez	(Appointed 11 December 2023)
Mr J Kirkpatrick	(Appointed 11 December 2023)

The Trustees have identified and considered the major risks to which the charity is exposed and have established systems and procedures to manage those risks. The principal risk associated with the charity's operation remains the availability of operational grants.

Further details

Further details of the C. S. Lewis Foundation (both USA and UK) can be found by contacting the charity's registered office or by visiting the web site www.cslewis.org.

The trustees' report was approved by the Board of Trustees.



Mr S Elmore

Trustee

Dated: 22 June 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE C.S. LEWIS FOUNDATION (UK)

I report to the trustees on my examination of the financial statements of The C.S. Lewis Foundation (UK) (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 charity 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 financial statements to be reached.



Gary Pready FCA
Critchleys Audit LLP

Beaver House
23-38 Hythe Bridge Street
Oxford
OX1 2EP

Dated: 26.06.2024

THE C.S. LEWIS FOUNDATION (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
Income from:							
Donations and legacies		45,732	-	45,732	48,818	-	48,818
Charitable activities		9,735	-	9,735	12,300	-	12,300
Total income		<u>55,467</u>	<u>-</u>	<u>55,467</u>	<u>61,118</u>	<u>-</u>	<u>61,118</u>
Expenditure on:							
Raising funds	3	-	10,500	10,500	-	10,500	10,500
Charitable activities	4	63,283	-	63,283	44,745	-	44,745
Total expenditure		<u>63,283</u>	<u>10,500</u>	<u>73,783</u>	<u>44,745</u>	<u>10,500</u>	<u>55,245</u>
Net income/(expenditure) and movement in funds		(7,816)	(10,500)	(18,316)	16,373	(10,500)	5,873
Reconciliation of funds:							
Fund balances at 1 January 2023		13,343	538,500	551,843	(3,030)	549,000	545,970
Fund balances at 31 December 2023		<u>5,527</u>	<u>528,000</u>	<u>533,527</u>	<u>13,343</u>	<u>538,500</u>	<u>551,843</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 6 to 11 form part of these financial statements.

THE C.S. LEWIS FOUNDATION (UK)

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		528,272		538,866
Current assets					
Debtors	10	1,772		-	
Cash at bank and in hand		5,733		16,471	
		7,505		16,471	
Creditors: amounts falling due within one year	11	(2,250)		(3,494)	
Net current assets			5,255		12,977
Total assets less current liabilities			533,527		551,843
Net assets excluding pension liability			533,527		551,843
The funds of the charity					
Endowment funds	12	528,000		538,500	
Unrestricted funds		5,527		13,343	
		533,527		551,843	

The notes on pages 6 to 11 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on

22 June 2024



Mr S Elmore
Trustee

Company registration number 3206850 (England and Wales)

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The C.S. Lewis Foundation (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Kilns, Lewis Close, Headington, Oxfordshire, OX3 8JD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Donations and grants that do not impose future performance-related or other specific conditions are recognised on the date on which the charity has entitlement of the resource, the amount can be reliably measured and the economic benefit to the Charity of the donation or grant is probable. Donations and grants subject to performance-related conditions are recognised as and when those conditions are met.

Legacies are recognised following grant of probate and once the charity has received sufficient information from the executor(s) of the deceased's estate to be satisfied that the gift can be reliably measured and that the economic benefit to the charity is probable.

Donations, grants, and legacies accruing for the general purposes of the charity are credited to unrestricted funds. Donations, grants, and legacies which are subject to conditions as to their use imposed by the donor are credited to restricted funds.

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is accounted for on an accruals basis and gross of any related income. Costs that specifically relate to costs of generating funds and governance costs are charged to those expense categories. All other costs form part of the costs of the charitable activity. Governance costs include those costs, such as statutory audit and legal and professional fees, associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years on a straight line basis
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Office equipment	25% reducing balance

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The useful life of assets to calculate depreciation is the main judgement in the financial statements.

3 Expenditure on raising funds

	Endowment funds 2023 £	Endowment funds 2022 £
Fundraising and publicity		
Depreciation and impairment	10,500	10,500

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	Charitable expenditure 2023 £	Charitable expenditure 2022 £
Tour guide	9,655	8,440
Merchandise	1,290	1,033
	<u>10,945</u>	<u>9,473</u>
Share of support costs (see note 5)	49,588	32,772
Share of governance costs (see note 5)	2,750	2,500
	<u>63,283</u>	<u>44,745</u>
Analysis by fund		
Unrestricted funds	<u>63,283</u>	<u>44,745</u>

5 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Depreciation	91	-	91	123	123
Gardener	6,931	-	6,931	4,374	4,374
Rates	3,540	-	3,540	3,380	3,380
Insurance	3,329	-	3,329	3,441	3,441
Utilities	10,874	-	10,874	9,886	9,886
Other support costs	17,705	-	17,705	5,618	5,618
Hired services	3,896	-	3,896	3,046	3,046
Repairs and maintenance	3,222	-	3,222	1,263	1,263
Interest	-	-	-	1,641	1,641
Independent Examination Fees'	-	2,750	2,750	-	2,500
	<u>49,588</u>	<u>2,750</u>	<u>52,338</u>	<u>32,772</u>	<u>35,272</u>
Analysed between Charitable activities	<u>49,588</u>	<u>2,750</u>	<u>52,338</u>	<u>32,772</u>	<u>35,272</u>

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6	Net movement in funds	2023	2022
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,750	2,500
Depreciation of owned tangible fixed assets	10,591	10,623
	<u> </u>	<u> </u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Office equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2023	675,000	4,587	3,300	3,152	686,039
At 31 December 2023	<u>675,000</u>	<u>4,587</u>	<u>3,300</u>	<u>3,152</u>	<u>686,039</u>
Depreciation and impairment					
At 1 January 2023	136,500	4,397	3,160	3,119	147,176
Depreciation charged in the year	10,500	48	35	8	10,591
At 31 December 2023	<u>147,000</u>	<u>4,445</u>	<u>3,195</u>	<u>3,127</u>	<u>157,767</u>
Carrying amount					
At 31 December 2023	<u>528,000</u>	<u>142</u>	<u>105</u>	<u>25</u>	<u>528,272</u>
At 31 December 2022	<u>538,500</u>	<u>193</u>	<u>139</u>	<u>34</u>	<u>538,866</u>

Land and buildings includes land valued at £150,000 which is not depreciated.

10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,772	-
	<u> </u>	<u> </u>

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,250	3,494

12 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2023 £	Resources expended £	At 31 December 2023 £
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Permanent endowments

The Kilns	538,500	(10,500)	528,000
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Previous year:

	At 1 January 2022 £	Resources expended £	At 31 December 2022 £
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Permanent endowments

The Kilns	549,000	(10,500)	538,500
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In 2010 the property The Kilns was transferred to The C. S. Lewis Foundation (UK) by The Kilns (Oxford) Ltd. in Oxford. This property forms the basis of the endowment fund.

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	13,343	55,467	(63,283)	5,527

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Unrestricted funds

(Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	(3,030)	61,118	(44,745)	13,343

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	272	528,000	528,272
Current assets/(liabilities)	5,255	-	5,255
	<u>5,527</u>	<u>528,000</u>	<u>533,527</u>
	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	366	538,500	538,866
Current assets/(liabilities)	12,977	-	12,977
	<u>13,343</u>	<u>538,500</u>	<u>551,843</u>

15 Related party transactions

The C. S. Lewis Foundation (UK) have made no related party transactions in the year (2022: none).

16 Ultimate Controlling Party

The C. S. Lewis Foundation (UK) is ultimately controlled by The C. S. Lewis Foundation (USA), which has the power to appoint the Trustees of The C. S. Lewis Foundation (UK).

During the year grant payments amounting to NIL (2022: £13,000) were received from The C. S. Lewis Foundation (USA). The balance outstanding as at 31 December 2023 was NIL (2022: £0) and is included within debtors on the balance sheet.

THE C S LEWIS FOUNDATION (UK)

England & Wales - Charity number 1055952

Accounts

Charity registration number 1055952

Company registration number 3206850 (England and Wales)

THE C.S. LEWIS FOUNDATION (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE C.S. LEWIS FOUNDATION (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr J S Mattson K C Gilnett Mr T Mattson Mr S Elmore
Secretary	K C Gilnett
Charity number	1055952
Company number	3206850
Registered office	The Kilns Lewis Close Headington Oxfordshire OX3 8JD
Independent examiner	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP
Bankers	Barclays (Oxford)
Solicitors	Penningtons Manches LLP 9400 Garsington Road Oxford Business Park Oxford OX4 2HN

THE C.S. LEWIS FOUNDATION (UK)

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THE C.S. LEWIS FOUNDATION (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal activity of the Foundation is the advancement of the renewal of Christian thought and creative expression throughout the world of learning and the culture at large. The Foundation has a particular interest in the promotion of the study of and research into the life of C. S. Lewis, and the publication and dissemination of the useful results of such study and research, and the advancement of the Christian faith.

The trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit. They are satisfied that the charity's activities are available to all members of the public and that all its activities are demonstrably for the benefit of those members of the public who seek to avail themselves of its services.

Achievements and performance

The activities of The C. S. Lewis Foundation (UK), (the Foundation) for the year ended 31 December 2022 primarily consisted of these activities:

- 1) providing a residence at "The Kilns" for visiting scholars studying in Oxford;
- 2) maintaining the historic nature and condition of the home;
- 3) offering tours to visitors from around the world (with the lessening impact of the Covid-19 pandemic, we were able to conduct the full tour schedule for most of the year);
- 4) offering virtual tours of the home through zoom;
- 5) fundraising for the operations and maintenance; and
- 6) maintaining relationships with the community, including the neighborhood, parish, city, and universities.

With the lessening impact of the Covid-19 pandemic, operations this year were mostly back to pre-pandemic levels. Our long term scholar program continues to be successful, as usual, with all rooms filled in the home throughout the year with scholars studying in Oxford.

Financial review

All income and expenditure was directly related to fulfilling the Foundation's purposes. The C. S. Lewis Foundation (USA) regularly provides grants to the Foundation in support of the Foundation's (CSLF UK's) operating expenses, including the fees for legal & professional advice incurred during the period.

The Trustees have considered the sustainability of the charity and believe that a minimum reserve of £10,000 should be retained. The company currently has unrestricted reserves of £13,343.

THE C.S. LEWIS FOUNDATION (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The C. S. Lewis Foundation (UK) is a company limited by guarantee and registered as a charity under the Charities Act. The charitable company is governed by its Memorandum and Articles of Association. The C. S. Lewis Foundation (UK) was incorporated as a company on 3 June 1996 (registered company number 3206850) and registered by the Charity Commission on 7 June 1996 (charity number 1055952).

The charity is managed by the Trustees who meet as and when required but at least once a year. The Trustees do not receive remuneration or expenses.

New trustees are appointed either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of trustees with knowledge and experience relevant to the charity's activities. When new trustees are appointed they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities and Companies Acts.

The trustees/directors set out below held office during the whole of the year except where otherwise stated. The company has no share capital and the directors have no interests in it.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr J S Mattson

K C Gilnett

Mr T Mattson

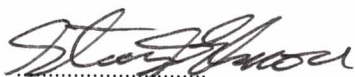
Mr S Elmore

The Trustees have identified and considered the major risks to which the charity is exposed and have established systems and procedures to manage those risks. The principal risk associated with the charity's operation remains the availability of operational grants.

Further details

Further details of the C. S. Lewis Foundation (both USA and UK) can be found by contacting the charity's registered office or by visiting the web site www.cslewis.org.

The trustees' report was approved by the Board of Trustees.



Mr S Elmore

Trustee

Dated: 8/6/23

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE C.S. LEWIS FOUNDATION (UK)

I report to the trustees on my examination of the financial statements of The C.S. Lewis Foundation (UK) (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 charity 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 financial statements to be reached.



Gary Pready FCA
Critchleys Audit LLP

Beaver House
23-38 Hythe Bridge Street
Oxford
OX1 2EP

13 June 2023

Dated:

THE C.S. LEWIS FOUNDATION (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies		48,818	-	48,818	11,598
Charitable activities		12,300	-	12,300	15,775
Total income		<u>61,118</u>	<u>-</u>	<u>61,118</u>	<u>27,373</u>
<u>Expenditure on:</u>					
Raising funds	2	<u>-</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
Charitable activities	3	<u>44,745</u>	<u>-</u>	<u>44,745</u>	<u>29,403</u>
Total expenditure		<u>44,745</u>	<u>10,500</u>	<u>55,245</u>	<u>39,903</u>
Net movement in funds		16,373	(10,500)	5,873	(12,530)
Fund balances at 1 January 2022		<u>(3,030)</u>	<u>549,000</u>	<u>545,970</u>	<u>558,500</u>
Fund balances at 31 December 2022		<u><u>13,343</u></u>	<u><u>538,500</u></u>	<u><u>551,843</u></u>	<u><u>545,970</u></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 7 to 11 form part of these financial statements.

THE C.S. LEWIS FOUNDATION (UK)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies		11,598	-	11,598
Charitable activities		15,775	-	15,775
Total income		<u>27,373</u>	<u>-</u>	<u>27,373</u>
<u>Expenditure on:</u>				
Raising funds	2	<u>-</u>	<u>10,500</u>	<u>10,500</u>
Charitable activities	3	<u>29,403</u>	<u>-</u>	<u>29,403</u>
Total expenditure		<u>29,403</u>	<u>10,500</u>	<u>39,903</u>
Net movement in funds		<u>(2,030)</u>	<u>(10,500)</u>	<u>(12,530)</u>
Fund balances at 1 January 2021		<u>(1,000)</u>	<u>559,500</u>	<u>558,500</u>
Fund balances at 31 December 2021		<u><u>(3,030)</u></u>	<u><u>549,000</u></u>	<u><u>545,970</u></u>

THE C.S. LEWIS FOUNDATION (UK)

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		538,866		549,489
Current assets					
Debtors	8	-		22,000	
Cash at bank and in hand		16,471		405	
		<u>16,471</u>		<u>22,405</u>	
Creditors: amounts falling due within one year	9	<u>(3,494)</u>		<u>(25,924)</u>	
Net current assets/(liabilities)			12,977		(3,519)
Total assets less current liabilities			<u>551,843</u>		<u>545,970</u>
Capital funds					
Endowment funds - general	10		538,500		549,000
Income funds					
Unrestricted funds			13,343		(3,030)
			<u>551,843</u>		<u>545,970</u>

The notes on pages 7 to 11 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 7 June 2023



Mr S Elmore
Trustee

Company registration number 3206850

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The C.S. Lewis Foundation (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Kilns, Lewis Close, Headington, Oxfordshire, OX3 8JD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Donations and grants that do not impose future performance-related or other specific conditions are recognised on the date on which the charity has entitlement of the resource, the amount can be reliably measured and the economic benefit to the Charity of the donation or grant is probable. Donations and grants subject to performance-related conditions are recognised as and when those conditions are met.

Legacies are recognised following grant of probate and once the charity has received sufficient information from the executor(s) of the deceased's estate to be satisfied that the gift can be reliably measured and that the economic benefit to the charity is probable.

Donations, grants, and legacies accruing for the general purposes of the charity are credited to unrestricted funds. Donations, grants, and legacies which are subject to conditions as to their use imposed by the donor are credited to restricted funds.

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is accounted for on an accruals basis and gross of any related income. Costs that specifically relate to costs of generating funds and governance costs are charged to those expense categories. All other costs form part of the costs of the charitable activity. Governance costs include those costs, such as statutory audit and legal and professional fees, associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years on a straight line basis
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Office equipment	25% reducing balance

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Raising funds

	Endowment funds general 2022 £	Endowment funds general 2021 £
<u>Fundraising and publicity</u>		
Depreciation and impairment	10,500	10,500
	<u>10,500</u>	<u>10,500</u>

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Tour guide	8,440	435
Merchandise	1,033	-
	<u>9,473</u>	<u>435</u>
Share of support costs (see note 4)	32,772	27,138
Share of governance costs (see note 4)	2,500	1,830
	<u>44,745</u>	<u>29,403</u>

4 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Depreciation	123	-	123	163	163
Gardener	4,374	-	4,374	3,876	3,876
Rates	3,380	-	3,380	3,194	3,194
Insurance	3,441	-	3,441	3,728	3,728
Utilities	9,886	-	9,886	9,359	9,359
Other support costs	5,618	-	5,618	1,361	1,361
Hired services	3,046	-	3,046	1,880	1,880
Repairs and maintenance	1,263	-	1,263	1,999	1,999
Interest	1,641	-	1,641	1,578	1,578
Independent Examination Fees'	-	2,500	2,500	-	1,830
	<u>32,772</u>	<u>2,500</u>	<u>35,272</u>	<u>27,138</u>	<u>28,968</u>
Analysed between Charitable activities	<u>32,772</u>	<u>2,500</u>	<u>35,272</u>	<u>27,138</u>	<u>28,968</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Taxation

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

7 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Office equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2022	675,000	4,587	3,300	3,152	686,039
At 31 December 2022	675,000	4,587	3,300	3,152	686,039
Depreciation and impairment					
At 1 January 2022	126,000	4,329	3,114	3,107	136,550
Depreciation charged in the year	10,500	65	47	11	10,623
At 31 December 2022	136,500	4,394	3,161	3,118	147,173
Carrying amount					
At 31 December 2022	538,500	193	139	34	538,866
At 31 December 2021	549,000	258	186	45	549,489

Land and buildings includes land valued at £150,000 which is not depreciated.

8 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Owed by C. S. Lewis Foundation (USA)	-	22,000

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank overdrafts	-	24,094
Accruals	3,494	1,830
	3,494	25,924

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 January 2021	Resources expended	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£	£	£
Permanent endowments					
The Kilns	559,500	(10,500)	-	(10,500)	538,500
	<u>559,500</u>	<u>(10,500)</u>	<u>549,000</u>	<u>(10,500)</u>	<u>538,500</u>

In 2010 the property The Kilns was transferred to The C. S. Lewis Foundation (UK) by The Kilns (Oxford) Ltd. in Oxford. This property forms the basis of the endowment fund.

11 Analysis of net assets between funds

	Unrestricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	366	538,500	538,866	489	549,000	549,489
Current assets/(liabilities)	12,977	-	12,977	(3,519)	-	(3,519)
	<u>13,343</u>	<u>538,500</u>	<u>551,843</u>	<u>(3,030)</u>	<u>549,000</u>	<u>545,970</u>

12 Related party transactions

The C. S. Lewis Foundation (UK) have made no related party transactions in the year (2021: none).

13 Ultimate Controlling Party

The C. S. Lewis Foundation (UK) is ultimately controlled by The C. S. Lewis Foundation (USA), which has the power to appoint the Trustees of The C. S. Lewis Foundation (UK).

During the year grant payments amounting to £13,000 (2021: £6,550) were received from The C. S. Lewis Foundation (USA). The balance outstanding as at 31 December 2022 was £0 (2021: £22,000) and is included within debtors on the balance sheet.

THE C S LEWIS FOUNDATION (UK)

England & Wales - Charity number 1055952

Accounts

Charity registration number 1055952

Company registration number 3206850 (England and Wales)

THE C.S. LEWIS FOUNDATION (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THE C.S. LEWIS FOUNDATION (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr J S Mattson K C Gilnett Mr T Mattson Mr S Elmore
Secretary	K C Gilnett
Charity number	1055952
Company number	3206850
Registered office	The Kilns Lewis Close Headington Oxfordshire OX3 8JD
Independent examiner	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford Oxfordshire OX1 2EP
Bankers	Barclays (Oxford)
Solicitors	Penningtons Manches LLP 9400 Garsington Road Oxford Business Park Oxford OX4 2HN

THE C.S. LEWIS FOUNDATION (UK)

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THE C.S. LEWIS FOUNDATION (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal activity of the Foundation is the advancement of the renewal of Christian thought and creative expression throughout the world of learning and the culture at large. The Foundation has a particular interest in the promotion of the study of and research into the life of C. S. Lewis, and the publication and dissemination of the useful results of such study and research, and the advancement of the Christian faith.

The trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit. They are satisfied that the charity's activities are available to all members of the public and that all its activities are demonstrably for the benefit of those members of the public who seek to avail themselves of its services.

Achievements and performance

The activities of The C. S. Lewis Foundation (UK), (the Foundation) for the year ended 31 December 2021 primarily consisted of these activities: 1) providing a residence at "The Kilns" for visiting scholars studying in Oxford; 2) maintaining the historic nature and condition of the home; 3) offering tours to visitors from around the world (closed and/or limited for part of the year due to the Covid-19 pandemic); 4) offering virtual tours of the home through zoom; 5) fundraising for the operations and maintenance; and 6) maintaining relationships with the community, including the neighborhood, parish, city, and universities. Operations this year were impacted by the ongoing Covid-19 pandemic, in terms of closing the home to short term visiting scholars from abroad and tourists from abroad. We did launch a successful fundraising campaign in 2020 and 2021 to help mitigate the loss of tour/short term scholar income, but were overall negatively impacted by the covid-19 related closures. Our long term scholar program was successful, however, as usual, with all rooms filled in the home throughout the year with scholars studying in Oxford.

Financial review

All income and expenditure was directly related to fulfilling the Foundation's purposes. Barclays Bank provided an approved overdraft of £25,000 to the Foundation (CSLF UK) which was utilised to pay bills incurred by the C. S. Lewis Foundation (USA) for the Oxbridge programme. The C. S. Lewis Foundation (USA) is responsible for paying off this approved overdraft. Furthermore, the C. S. Lewis Foundation (USA) regularly provides grants to the Foundation in support of the Foundation's (CSLF UK's) operating expenses, including the fees for legal & professional advice incurred during the period.

The Trustees have considered the sustainability of the charity and believe that a minimum reserve of £10,000 should be retained. The company is not yet in a position to achieve this objective.

THE C.S. LEWIS FOUNDATION (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The C. S. Lewis Foundation (UK) is a company limited by guarantee and registered as a charity under the Charities Act. The charitable company is governed by its Memorandum and Articles of Association. The C. S. Lewis Foundation (UK) was incorporated as a company on 3 June 1996 (registered company number 3206850) and registered by the Charity Commission on 7 June 1996 (charity number 1055952).

The charity is managed by the Trustees who meet as and when required but at least once a year. The Trustees do not receive remuneration or expenses.

New trustees are appointed either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of trustees with knowledge and experience relevant to the charity's activities. When new trustees are appointed they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities and Companies Acts.

The trustees/directors set out below held office during the whole of the year except where otherwise stated. The company has no share capital and the directors have no interests in it.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr J S Mattson

K C Gilnett

Mr T Mattson

Mr S Elmore

The Trustees have identified and considered the major risks to which the charity is exposed and have established systems and procedures to manage those risks. The principal risk associated with the charity's operation remains the availability of operational grants.

Further details

Further details of the C. S. Lewis Foundation (both USA and UK) can be found by contacting the charity's registered office or by visiting the web site www.cslewis.org.

The trustees' report was approved by the Board of Trustees.



Mr S Elmore

Trustee

Dated: 6 May 2022

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE C.S. LEWIS FOUNDATION (UK)**

I report to the trustees on my examination of the financial statements of The C.S. Lewis Foundation (UK) (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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 charity 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 financial statements to be reached.

Robert Kirtland FCA
Critchleys Audit LLP

Beaver House
23-38 Hythe Bridge Street
Oxford
Oxfordshire
OX1 2EP

Dated:

THE C.S. LEWIS FOUNDATION (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

		Unrestricted funds	Endowment funds	Total	Total
		2021	2021	2021	2020
	Notes	£	£	£	£
<u>Income from:</u>					
Donations and legacies		11,598	-	11,598	12,819
Charitable activities		15,775	-	15,775	17,910
Total income		27,373	-	27,373	30,729
<u>Expenditure on:</u>					
Raising funds	2	-	10,500	10,500	10,500
Charitable activities	3	29,403	-	29,403	29,821
Total expenditure		29,403	10,500	39,903	40,321
Net movement in funds		(2,030)	(10,500)	(12,530)	(9,592)
Fund balances at 1 January 2021		(1,000)	559,500	558,500	568,092
Fund balances at 31 December 2021		(3,030)	549,000	545,970	558,500

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 7 to 12 form part of these financial statements.

THE C.S. LEWIS FOUNDATION (UK)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

		Unrestricted funds	Endowment funds	Total
		2020	2020	2020
	Notes	£	£	£
<u>Income from:</u>				
Donations and legacies		12,819	-	12,819
Charitable activities		17,910	-	17,910
Total income		30,729	-	30,729
<u>Expenditure on:</u>				
Raising funds	2	-	10,500	10,500
Charitable activities	3	29,821	-	29,821
Total expenditure		29,821	10,500	40,321
Net movement in funds		908	(10,500)	(9,592)
Fund balances at 1 January 2020		(1,908)	570,000	568,092
Fund balances at 31 December 2020		(1,000)	559,500	558,500

THE C.S. LEWIS FOUNDATION (UK)

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	6		549,489		560,152
Current assets					
Debtors	7	22,000		22,000	
Cash at bank and in hand		405		560	
		<u>22,405</u>		<u>22,560</u>	
Creditors: amounts falling due within one year	8	<u>(25,924)</u>		<u>(24,212)</u>	
Net current liabilities			(3,519)		(1,652)
Total assets less current liabilities			<u>545,970</u>		<u>558,500</u>
Capital funds					
Endowment funds - general	9		549,000		559,500
Income funds					
Unrestricted funds			(3,030)		(1,000)
			<u>545,970</u>		<u>558,500</u>

The notes on pages 7 to 12 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on

6 May 2022



Mr S Elmore
Trustee

Company registration number 3206850

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The C.S. Lewis Foundation (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Kilns, Lewis Close, Headington, Oxfordshire, OX3 8JD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Donations and grants that do not impose future performance-related or other specific conditions are recognised on the date on which the charity has entitlement of the resource, the amount can be reliably measured and the economic benefit to the Charity of the donation or grant is probable. Donations and grants subject to performance-related conditions are recognised as and when those conditions are met.

Legacies are recognised following grant of probate and once the charity has received sufficient information from the executor(s) of the deceased's estate to be satisfied that the gift can be reliably measured and that the economic benefit to the charity is probable.

Donations, grants, and legacies accruing for the general purposes of the charity are credited to unrestricted funds. Donations, grants, and legacies which are subject to conditions as to their use imposed by the donor are credited to restricted funds.

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is accounted for on an accruals basis and gross of any related income. Costs that specifically relate to costs of generating funds and governance costs are charged to those expense categories. All other costs form part of the costs of the charitable activity. Governance costs include those costs, such as statutory audit and legal and professional fees, associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years on a straight line basis
Fixtures and fittings	25% reducing balance
Office equipment	25% reducing balance
Motor vehicles	25% reducing balance
Office equipment	Enter depreciation rate via StatDB - cd199

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Raising funds

	Endowment funds general 2021 £	Endowment funds general 2020 £
<u>Fundraising and publicity</u>		
Depreciation and impairment	10,500	10,500
	<u>10,500</u>	<u>10,500</u>

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Tour guide	435	819
Merchandise	-	390
	<u>435</u>	<u>1,209</u>
Share of support costs (see note 4)	27,138	26,862
Share of governance costs (see note 4)	1,830	1,750
	<u>29,403</u>	<u>29,821</u>

4 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Depreciation	163	-	163	217	-	217
Gardener	3,876	-	3,876	3,047	-	3,047
Rates	3,194	-	3,194	3,093	-	3,093
Insurance	3,728	-	3,728	4,400	-	4,400
Utilities	9,359	-	9,359	9,931	-	9,931
Other support costs	1,361	-	1,361	2,427	-	2,427
Hired services	1,880	-	1,880	1,568	-	1,568
Repairs and maintenance	1,999	-	1,999	1,001	-	1,001
Interest	1,578	-	1,578	1,178	-	1,178
Independent Examination Fees	-	1,830	1,830	-	1,750	1,750
	<u>27,138</u>	<u>1,830</u>	<u>28,968</u>	<u>26,862</u>	<u>1,750</u>	<u>28,612</u>
Analysed between Charitable activities	<u>27,138</u>	<u>1,830</u>	<u>28,968</u>	<u>26,862</u>	<u>1,750</u>	<u>28,612</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Total £
Cost					
At 1 January 2021	675,000	4,587	3,300	3,152	686,039
At 31 December 2021	675,000	4,587	3,300	3,152	686,039
Depreciation and impairment					
At 1 January 2021	115,500	4,243	3,052	3,092	125,887
Depreciation charged in the year	10,500	86	62	15	10,663
At 31 December 2021	126,000	4,329	3,114	3,107	136,550
Carrying amount					
At 31 December 2021	549,000	258	186	45	549,489
At 31 December 2020	559,500	344	248	-	560,152

Land and buildings includes land valued at £150,000 which is not depreciated.

7 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Owed by C. S. Lewis Foundation (USA)	22,000	22,000

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	24,094	22,472
Accruals	1,830	1,740
	25,924	24,212

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 January 2020	Movement in funds					Movement in funds					Balance at 31 December 2021
		Incoming resources	Resources expended	Transfers	Revaluations gains and losses	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Revaluations gains and losses		
	£	£	£	£	£	£	£	£	£	£	£	
Permanent endowments												
The Kilns	570,000	-	(10,500)	-	-	559,500	-	(10,500)	-	-	549,000	
	570,000	-	(10,500)	-	-	559,500	-	(10,500)	-	-	549,000	

In 2010 the property The Kilns was transferred to The C. S. Lewis Foundation (UK) by The Kilns (Oxford) Ltd. in Oxford. This property forms the basis of the endowment fund.

THE C.S. LEWIS FOUNDATION (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Analysis of net assets between funds

	Unrestricted funds	Endowment funds	Total	Unrestricted funds	Endowment funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	489	549,000	549,489	652	559,500	560,152
Current assets/ (liabilities)	(3,519)	-	(3,519)	(1,652)	-	(1,652)
	<u>(3,030)</u>	<u>549,000</u>	<u>545,970</u>	<u>(1,000)</u>	<u>559,500</u>	<u>558,500</u>

11 Related party transactions

The C. S. Lewis Foundation (UK) have made no related party transactions in the year (2020: none).

12 Ultimate Controlling Party

The C. S. Lewis Foundation (UK) is ultimately controlled by The C. S. Lewis Foundation (USA), which has the power to appoint the Trustees of The C. S. Lewis Foundation (UK).

During the year grant payments amounting to £6,550 (2020: £7,598) were received from The C. S. Lewis Foundation (USA). The balance outstanding as at 31 December 2021 was £22,000 (2020: £22,000) and is included within debtors on the balance sheet.

THE C S LEWIS FOUNDATION (UK)

England & Wales - Charity number 1055952

Accounts

Registered Charity No. 1055952
Registered Company No. 3206850

THE C. S. LEWIS FOUNDATION (UK)
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2020

Robert Kirtland FCA
Critchleys Audit LLP
Beaver House
23-38 Hythe Bridge Street
Oxford
OX1 2EP

THE C. S. LEWIS FOUNDATION (UK)
FOR THE YEAR ENDED 31 DECEMBER 2020

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THE C. S. LEWIS FOUNDATION (UK)
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity No:	1055952
Registered Company No:	3206850
Governing Document:	Memorandum and Articles of Association dated 3 June 1996
Trustees:	Dr John Stanley Mattson Mr Kim Clay Gilnett Mr. Todd Mattson Mr. Steven Elmore (Appointed 10/11/2020)
Secretary:	Mr Kim Clay Gilnett
Registered Office:	The Kilns Lewis Close Headington Oxfordshire OX3 8JD
Independent Examiners:	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP
Bankers:	Barclays (Oxford)
Solicitors	Penningtons Manches LLP 9400 Garsington Road Oxford Business Park Oxford OX4 2HN

THE C. S. LEWIS FOUNDATION (UK)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report along with the financial statements of the charity for the period ended 31 December 2020. The financial statements for the period ended 31 December 2020 comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS102.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The C. S. Lewis Foundation (UK) is a company limited by guarantee and registered as a charity under the Charities Act. The charitable company is governed by its Memorandum and Articles of Association. The C. S. Lewis Foundation (UK) was incorporated as a company on 3 June 1996 (registered company number 3206850) and registered by the Charity Commission on 7 June 1996 (charity number 1055952).

The charity is managed by the Trustees who meet as and when required but at least once a year. The Trustees do not receive remuneration or expenses.

New trustees are appointed either to fill a casual vacancy or by way of addition to the Board. Particular emphasis is placed upon the appointment of trustees with knowledge and experience relevant to the charity's activities. When new trustees are appointed they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities and Companies Acts.

The trustees/directors set out below held office during the whole of the year except where otherwise stated. The company has no share capital and the directors have no interests in it.

Dr John Stanley Mattson
 Mr Kim Clay Gilnett
 Mr. Todd Mattson
 Mr. Steven Elmore (Appointed 10/11/2020)

The Trustees have identified and considered the major risks to which the charity is exposed and have established systems and procedures to manage those risks. The principal risk associated with the charity's operation remains the availability of operational grants.

OBJECTIVES AND ACTIVITIES

The principal activity of the Foundation is the advancement of the renewal of Christian thought and creative expression throughout the world of learning and the culture at large. The Foundation has a particular interest in the promotion of the study of and research into the life of C. S. Lewis, and the publication and dissemination of the useful results of such study and research, and the advancement of the Christian faith.

The trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit. They are satisfied that the charity's activities are available to all members of the public and that all its activities are demonstrably for the benefit of those members of the public who seek to avail themselves of its services.

THE C. S. LEWIS FOUNDATION (UK)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE

The activities of The C. S. Lewis Foundation (UK), (the Foundation) for the year ended 31 December 2020 consisted of securing educational resources, including seminar leaders and tour guide leaders, in support of the Foundation C. S. Lewis Study Centre at "The Kilns" in Oxford. The Kilns, C. S. Lewis' former residence in Oxford from 1930 until his death in 1963, serves as the faculty residence for visiting Junior and Senior Foundation Fellows studying in Oxford.

FINANCIAL REVIEW

All income and expenditure was directly related to fulfilling the Foundation's purposes. Barclays Bank provided an approved overdraft of £25,000 to the Foundation (CSLF UK) which was utilised to pay bills incurred by the C. S. Lewis Foundation (USA) for the Oxbridge programme. The C. S. Lewis Foundation (USA) is responsible for paying off this approved overdraft. Furthermore, the C. S. Lewis Foundation (USA) regularly provides grants to the Foundation in support of the Foundation's (CSLF UK's) operating expenses, including the fees for legal & professional advice incurred during the period.

RESERVES POLICY

The Trustees have considered the sustainability of the charity and believe that a minimum reserve of £10,000 should be retained. The company is not yet in a position to achieve this objective.

GOING CONCERN

The accounts are prepared on a going concern basis as the trustees are confident that sufficient funds will be provided by the C. S. Lewis Foundation (USA) to enable operations to continue at a sustainable level for a period of at least 12 months from the approval of the accounts by the Trustees.

RELATED PARTY TRANSACTIONS

The Foundation is the UK affiliate of the C. S. Lewis Foundation (USA).

COMMENT REGARDING AFFECTS OF COVID-19

The revenue for 2020 for The C.S. Lewis Foundation U.K. was affected by COVID-19. Beginning in the spring of 2020, almost all tours were cancelled. Tour donation revenue for 2020 was thus significantly lower than it was for 2019. Furthermore, revenue from the Resident Scholars program was also lower. While COVID-19 had little effect on long term Resident Scholars, the short-term Resident Scholars program was significantly reduced. Funding to replace the lower revenue for tour donations and Resident Scholars program came for increased grants from C.S. Lewis Foundation (U.S.A.).

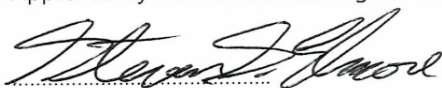
THE C. S. LEWIS FOUNDATION (UK)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

FURTHER DETAILS

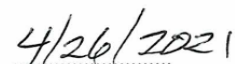
Further details of the C. S. Lewis Foundation (both USA and UK) can be found by contacting the charity's registered office or by visiting the web site www.cslewis.org.

Approved by the Trustees and signed on their behalf by:

Approved by the Trustees and signed on their behalf by:



Trustee



Date

THE C. S. LEWIS FOUNDATION (UK)**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020****TRUSTEES' RESPONSIBILITIES**

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company at the end of the financial year and of its surplus or deficit for that year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 4/26/2021 and signed on their behalf by:



Steven Elmore
Trustee and Managing Director

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED FINANCIAL STATEMENTS TO THE TRUSTEES OF THE C. S. LEWIS FOUNDATION (UK)

I report to the charity trustees on my examination of the accounts of the C. S. Lewis Foundation (UK) (the Company) for the year ended 31 December 2020 which are set out on pages 6 to 12.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 charity's accounts 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 report

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:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts 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 accounts 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.



Name of examiner: Robert Kirtland FCA

Name of firm: Critchleys Audit LLP,

Address: Beaver House, 23-38 Hythe Bridge Street, Oxford, OX1 2EP

Relevant professional body: Institute of Chartered Accountants in England and Wales

Date: 28 April 2021

THE C. S. LEWIS FOUNDATION (UK)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Fund £	Endowment Fund £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		12,819	-	12,819	35,231
Charitable activities		<u>17,910</u>	<u>-</u>	<u>17,910</u>	<u>8,840</u>
		<u>30,729</u>	<u>-</u>	<u>30,729</u>	<u>44,071</u>
EXPENDITURE ON:					
Charitable activities	2	<u>29,821</u>	<u>10,500</u>	<u>40,321</u>	<u>55,851</u>
		<u>29,821</u>	<u>10,500</u>	<u>40,321</u>	<u>55,851</u>
NET (EXPENDITURE)/ INCOME		908	(10,500)	(9,592)	(11,780)
Total funds brought forward		<u>(1,908)</u>	<u>570,000</u>	<u>568,092</u>	<u>579,872</u>
Total funds carried forward		<u>(1,000)</u>	<u>559,500</u>	<u>558,500</u>	<u>568,092</u>

The notes on pages 8 to 12 form part of these accounts.

All activities are continuing. There are no gains or losses other than those recognised through the Statement of Financial Activities. The Statement of Financial Activities incorporates the income and expenditure.

THE C. S. LEWIS FOUNDATION (UK)

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
FIXED ASSETS	3	560,152	570,869
CURRENT ASSETS			
Debtors	4	22,000	22,000
Cash at bank		<u>560</u>	<u>807</u>
		22,560	22,807
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	5	<u>(24,212)</u>	<u>(25,584)</u>
NET CURRENT LIABILITIES		<u>(1,652)</u>	<u>(2,777)</u>
NET ASSETS		<u>558,500</u>	<u>568,092</u>
FUNDS			
Unrestricted funds	6	(1,000)	(1,908)
Endowment funds	6	<u>559,500</u>	<u>570,000</u>
		<u>558,500</u>	<u>568,092</u>

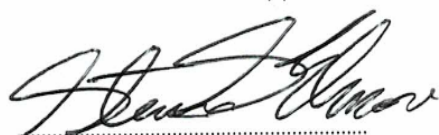
The directors consider that for the period ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member or members have deposited a notice requesting an audit for the current financial year under section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 8 to 12 form part of the accounts.

These accounts were approved and authorised for issue by the Board of Trustees on 4/26/2021



Steven Elmore
Trustee and Managing Director

THE C. S. LEWIS FOUNDATION (UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

a) Accounting conventions

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 2015), the Charities Act 2011 and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The accounts are prepared on a going concern basis as the trustees are confident that sufficient funds will be available to enable operations to continue at a sustainable level for a period of at least 12 months from the approval of the accounts by the Trustees.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity also has an endowment fund, which comprises property held on trust and intended to be retained permanently for the benefit of the charity.

c) Income

Donations and grants that do not impose future performance-related or other specific conditions are recognised on the date on which the charity has entitlement of the resource, the amount can be reliably measured and the economic benefit to the Charity of the donation or grant is probable. Donations and grants subject to performance-related conditions are recognised as and when those conditions are met.

Legacies are recognised following grant of probate and once the charity has received sufficient information from the executor(s) of the deceased's estate to be satisfied that the gift can be reliably measured and that the economic benefit to the charity is probable.

Donations, grants, and legacies accruing for the general purposes of the charity are credited to unrestricted funds. Donations, grants, and legacies which are subject to conditions as to their use imposed by the donor are credited to restricted funds.

d) Expenditure

Expenditure is accounted for on an accruals basis and gross of any related income. Costs that specifically relate to costs of generating funds and governance costs are charged to those expense categories. All other costs form part of the costs of the charitable activity. Governance costs include those costs, such as statutory audit and legal and professional fees, associated with constitutional and statutory requirements.

THE C. S. LEWIS FOUNDATION (UK)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

e) Fixed assets

Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided using the following rates which reflect the anticipated useful lives of the assets:

Office equipment	25% reducing balance
Freehold property	50 years on a straight line basis
Fixtures & Fittings	25% reducing balance
Motor Vehicles	25% reducing balance

2 COSTS OF CHARITABLE ACTIVITY

(Promotion of the study of and research into the life of C. S. Lewis)

	2020	2019
	£	£
Charitable Activities		
Merchandise	390	1,821
Tour Guide	820	7,205
Support Costs		
Gardener	3,046	4,517
Rates	3,093	2,978
Insurance	4,400	4,844
Utilities	9,931	10,145
Depreciation	10,717	10,790
Other support costs	2,427	5,180
Hired services	1,568	2,436
Repairs and maintenance	1,001	2,277
Interest	<u>1,178</u>	<u>1,717</u>
	<u>38,571</u>	<u>53,910</u>

No staff members were employed during the year.

GOVERNANCE COSTS

	2020	2019
	£	£
Independent examiner's remuneration	1,740	1,670
Under/(Over) accrual in previous year	<u>10</u>	<u>271</u>
	<u>1,750</u>	<u>1,941</u>

THE C. S. LEWIS FOUNDATION (UK)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

3 FIXED ASSETS

	Land & Building £	Fixtures & Fittings £	Office Equipment £	Motor Vehicle £	Total £
Cost					
At 1 January 2020	675,000	4,587	3,152	3,300	686,039
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>675,000</u>	<u>4,587</u>	<u>3,152</u>	<u>3,300</u>	<u>686,039</u>
Depreciation					
At 1 January 2020	105,000	4,128	3,072	2,970	115,170
Charge for the year	<u>10,500</u>	<u>115</u>	<u>20</u>	<u>82</u>	<u>10,717</u>
At 31 December 2020	<u>115,500</u>	<u>4,243</u>	<u>3,092</u>	<u>3,052</u>	<u>125,887</u>
Net Book Value					
At 31 December 2020	<u>559,500</u>	<u>344</u>	<u>60</u>	<u>248</u>	<u>560,152</u>
At 31 December 2019	<u>570,000</u>	<u>459</u>	<u>80</u>	<u>330</u>	<u>570,869</u>

Land and buildings includes land valued at £150,000 which is not depreciated.

4 DEBTORS

	2020 £	2019 £
Owed by C. S. Lewis Foundation (USA)	<u>22,000</u>	<u>22,000</u>
	<u>22,000</u>	<u>22,000</u>

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Bank overdrafts	22,472	23,599
Accruals and other creditors	<u>1,740</u>	<u>1,985</u>
	<u>24,212</u>	<u>25,584</u>

THE C. S. LEWIS FOUNDATION (UK)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

6 FUNDS

	Unrestricted Fund £	Endowment Fund £	Total Funds £
Funds at 1 January 2020	(1,908)	570,000	568,092
Income	30,729	-	30,729
Expenditure	<u>(29,821)</u>	<u>(10,500)</u>	<u>(40,321)</u>
Funds at 31 December 2020	<u>(1,000)</u>	<u>559,500</u>	<u>558,500</u>
Represented by:			
Current assets	22,560	-	22,560
Current liabilities	(24,212)	-	(24,212)
Fixed assets	<u>652</u>	<u>559,500</u>	<u>560,152</u>
	<u>(1,000)</u>	<u>559,500</u>	<u>558,500</u>

In 2010 the property The Kilns was transferred to The C. S. Lewis Foundation (UK) by The Kilns (Oxford) Ltd. in Oxford. This property forms the basis of the endowment fund.

7 TRUSTEES

No trustees received any reimbursement of expenses in the year (2019: £595).

No trustees received any remuneration in the year (2019: nil).

8 STATUS OF THE COMPANY

The C. S. Lewis Foundation (UK) is a charitable company limited by guarantee. The liability of the members in the event of the charitable company being liquidated is limited to £1 per member.

9 RELATED PARTY TRANSACTIONS

The C. S. Lewis Foundation (UK) have made no related party transactions in the year (2019: none).

10 ULTIMATE CONTROLLING PARTY

The C. S. Lewis Foundation (UK) is ultimately controlled by The C. S. Lewis Foundation (USA), which has the power to appoint the Trustees of The C. S. Lewis Foundation (UK).

During the year grant payments amounting to £7,598 (2019: £1,825) were received from The C. S. Lewis Foundation (USA). The balance outstanding as at 31 December 2020 was £22,000 (2019: £22,000) and is included within debtors on the balance sheet.

THE C. S. LEWIS FOUNDATION (UK)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

11 2019 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Fund £	Endowment Fund £	Total Funds 2019 £	Total Funds 2018 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		35,231	-	35,231	35,177
Charitable activities		<u>8,840</u>	-	<u>8,840</u>	<u>7,810</u>
		<u>44,071</u>	-	<u>44,071</u>	<u>42,987</u>
EXPENDITURE ON:					
Charitable activities	2	<u>45,351</u>	<u>10,500</u>	<u>55,851</u>	<u>50,030</u>
		<u>45,351</u>	<u>10,500</u>	<u>55,851</u>	<u>50,030</u>
NET INCOME/(EXPENDITURE)		(1,280)	(10,500)	(11,780)	(7,043)
Total funds brought forward		<u>(628)</u>	<u>580,500</u>	<u>579,872</u>	<u>586,915</u>
Total funds carried forward		<u>(1,908)</u>	<u>570,000</u>	<u>568,092</u>	<u>579,872</u>