

KICK4LIFE

England & Wales · Charity number 1112133

Details

Other names	K4L
Status	Registered
Legal form	Trust
Registered	2005-11-18
Register	View on the Charity Commission register

Contact

Address	16 Park Avenue Little Paxton St. Neots PE19 6PB
Phone	07710999169
Email	steve@kick4life.org
Website	www.kick4life.org

Activities

Objects: (I) THE RELIEF OF POVERTY, HARDSHIP, AND DISTRESS THROUGHOUT THE WORLD BY PROVISION OF FINANCIAL AND/OR MATERIAL ASSISTANCE OF THOSE IN NEED AND BY THE COLLECTION, COLLATION AND PUBLIC DISTRIBUTION OF RELATED INFORMATION.(II) THE PRESERVATION AND PROTECTION OF GOOD HEALTH THROUGHOUT THE WORLD, IN PARTICULAR IN RELATION TO ISSUES SURROUNDING HIV/AIDS, BY THE PROVISION OF INFORMATION AND ADVISE TO THOSE AT RISK OR WHO ARE SUFFERING THE EFFECTS OF HIV/AIDS AND, AT THE DISCRETION OF THE TRUSTEES, BY THE PROVISION OF FINANCIAL ASSISTANCE TO THOSE EFFECTED.

Activities: Kick4Life uses the power of sport to transform the lives of orphans and vulnerable children and young people in Lesotho. This includes health education and HIV prevention, voluntary HIV testing, life-skills development, mentoring and support towards education & employment.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THROUGHOUT THE WORLD
- Lesotho

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£97,420	£119,855	-	-
2024-12-31	£178,665	£271,769	-	-
2023-12-31	£195,188	£260,454	-	-
2022-12-31	£157,617	£175,305	-	-
2021-12-31	£431,518	£190,350	-	-
2020-12-31	£339,168	£273,711	-	-

Trustees

Name	Role	Appointed
ALEXIS OSWALD		
Alden Whittaker-Brown		2015-12-03
BENJAMIN SAMUEL FISHLOCK		
DAVID MATTHEW LIGHT		
John Craig Morgan		2018-01-05
NICHOLAS WARD		2013-08-18

KICK4LIFE

England & Wales - Charity number 1112133

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
KICK 4 LIFE

Shaw Gibbs Limited
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

KICK 4 LIFE

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FOR THE YEAR ENDED 31 DECEMBER 2025

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KICK 4 LIFE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our **vision** is for the effective and widespread use of football as a tool for tackling poverty and disease, and promoting development, in the world's poorest communities.

Our **mission** is to develop and deliver highly effective and innovative development through football programs that address social disadvantage among children and youth and provide opportunities and inspiration for them to transform their lives and achieve their potential.

These efforts are focused in Lesotho in providing opportunities to transform the lives of disadvantaged young people through delivering health education, HIV testing, life-skills development, mentoring and support towards education, employment and sustainable livelihoods for orphans and vulnerable children.

Our principal objectives are:

1. The relief of poverty, hardship and distress throughout the world by the provision of financial and/or material assistance of those in need and by the collection, collation and public distribution of related information. And
2. The preservation and protection of good health throughout the world, in particular in relation to issues surrounding HIV/AIDS, by the provision of information and advice to those at risk or who are suffering the effects of HIV/AIDS and, at the discretion of the Trustees, by the provision of financial assistance to those affected.

The Charity is organised so that the trustees meet regularly to manage its affairs.

Public benefit statement

Kick4Life supports the good works of Kick4Life Trust in Lesotho which delivers a programme of health education, HIV testing, gender equality, life-skills development, mentoring and support towards education and employment for orphans and vulnerable children. Lesotho has the world's second highest prevalence of HIV (23.2%) and more than 160,000 children have been orphaned by the disease. This support has been in the form of funding, fundraising support and organisational development including developing strategies and plans, writing fundraising proposals and supporting Monitoring & Evaluation. In doing so Kick4Life has furthered its charitable objectives including the relief of poverty, hardship and distress, and the preservation and protection of good health throughout the world.

The trustees have read the Charity Commission's guidance on Public Benefit and consider it with due regard in exercising their power and duties.

KICK 4 LIFE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2025 was the 20-year anniversary of Kick4Life with a series of events in Lesotho to mark two decades of impact through sport in the country. In April, Kick4Life also gained global recognition in receiving the Laureus Sport for Good Award at the Laureus World Sport Awards. The charity aims to use this milestone as a platform to further scale, amplify and deepen its social impact in Lesotho in years to come.

Kick4Life supports the work of our partner charity in Lesotho - Kick4Life Trust. During 2025 Kick4Life has provided funding, fundraising assistance and organisational development assistance to Kick4Life Trust. This has included developing strategies and plans, supporting programme development, fundraising and partnership development, HR, safeguarding and Monitoring & Evaluation.

In 2025 our support enabled the following activities and achievements in Lesotho through which Kick4Life Trust engaged more than 2,500 vulnerable children and young people.

1. Sport for Good Programming

- The Lesotho United programme and curriculum which empowers children and young people with knowledge of gender rights and sexual & reproductive health education, as well as promoting gender equality, challenging gender discrimination and reduce incidences and acceptance of gender-based violence.

- A Climate Enterprise Incubator which supported 10 young female entrepreneurs in setting up and launching enterprises with an environmental sustainability component as well as supporting the livelihoods of the young women in the programme.

- A project to strengthen the youth voice for climate action in Lesotho, in partnership with the Commonwealth Foundation. This included the production and circulation of a Climate Impact Report.

- Delivering the Equal Play Effect Africa Project, with Kick4Life Trust appointed Regional Hub for Southern Africa. The project involved developing and supporting a network of 10 Sport for Good organisations from across the region in strengthening their gender programmes and policies.

- Launching the new Safe in Sport project funded by the Equal Play Fund through which Kick4Life Trust worked with local consortium partner, Touch Roots Africa, to establish and implement a safe reporting mechanism for children and young people involved in sport. The project also included delivering safeguarding training to 60 sports providers in Lesotho including sports clubs, schools and federations.

- The Kick4Life Academy which provides intensive and holistic support for vulnerable youth to work towards gaining student-athlete scholarships at international universities. Two students from Lesotho secured fully-funded scholarships in the USA in 2025.

2. Social Enterprise Development

- Continued development of the social enterprises at the Kick4Life Centre including No.7 Restaurant and the Hokahanya Inn & Conference Centre. As well as generating sustainable income for Kick4Life Trust, the enterprises provide structured training and employment for young people, providing skills, experience and qualifications to pursue careers in hospitality and to achieve sustainable livelihoods.

- In 2025, there was also construction of a new Gymnasium at the Kick4Life Centre which is scheduled to open in January 2026. As well as generating sustainable income for Kick4Life Trust, the 'Bophelo Gymnasium & Health Club' will be accessible for staff of Kick4Life Trust and for hard-to-reach and vulnerable members of the local community including children with disabilities and socially excluded older people. As well as securing and managing the grant for the gym, support was provided by hosting a business planning workshop and supporting two young women from Lesotho towards becoming Level 3 Gym Instructors.

- Working closely with Kick4Life Trust to enable the completion of the Stadium of Life in Lesotho, the first stadium in Africa to be constructed from sustainably sourced timber. 2025 saw the completion of the Biodiversity Stand - a stand dedicated to nature, and the Theatre of Life, which will be used for open air performances and education.

3. Partnership Development

- Continued development and implementation of the club twinning partnership between Wrexham AFC and Kick4Life to promote and facilitate cultural exchange, as well as exchange of knowledge and expertise between the two organisations. The twinning builds on a longstanding national twinning between Lesotho and Wales.

- In February this included hosting a delegation from Wrexham in Lesotho with co-delivery of health education and employability sessions in local schools.

- A delegation of 4 young leaders from Lesotho also attended an exchange visit in Wrexham in October.

KICK 4 LIFE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

- A scholarship has also been secured in partnership with Wrexham AFC and Wrexham University for two young people to study in Wales on a Football & Community Education course. We are aiming for the first student to begin their studies in September 2026.

Fundraising activities

During 2025 Kick 4 Life has undertaken the following:

- Securing grants on behalf of Kick4Life Trust for programme activities, as well as helping to manage funding partnerships and assist with reporting. This included: the Laureus Sport for Good Foundation, FIFA Foundation, Common Goal, Adidas, the International Olympic Committee and the Commonwealth Foundation.
- Recruiting fundraisers for the next planned Kick4Life All Stars Tour to Lesotho in February 2028.
- Through Kick4Life Assist we have provided training and support to other sport for development organisations including curriculum development, coach training and social enterprise development support. In 2025 this included working with Cricket Builds Hope in Rwanda and Beyond Sport.
- Supporting fundraising activities of Kick4Life Inc. in the USA to raise funds for Kick4Life Trust and to support student-athletes towards securing scholarships at international universities. In 2025 this included supporting the annual Kick4Life Gala in New York City.

FINANCIAL REVIEW

Introduction

- Kick4Life is a Charitable Trust registered in the UK in 2005.
- The trustees are governed by the Trustee Act 2000 which sets out the general power of investment.

Organisational objectives

In line with the founding objectives around the global relief of poverty and the preservation and protection of good health, Kick4Life aims to support the good works of Kick4Life Trust, a charity registered in Lesotho, southern Africa. In doing so Kick4Life uses the power of sport to transform the lives of orphans and vulnerable children in Lesotho. This includes health education and HIV prevention, voluntary HIV testing, gender rights education life-skills development, mentoring & support towards education and employment.

This support of Kick4Life Trust is manifested in direct financial assistance and support with fundraising, promotion and management and strategic support including Monitoring & Evaluation and Human Resources. Kick4Life's support is focused on capacity-building Kick4Life Trust for the long-term success of the organisation in achieving its objectives and in achieving growth and financial sustainability.

Investment objectives & Reserves strategy

In investing the reserves, the charity seeks to produce the best financial return within an acceptable level of risk to be determined by trustees. The following parameters will guide investment decisions:

- 85% of the charity's assets should be held in cash, near-cash and low risk investments denominated in Sterling. The majority of these investments should be accessible within a one-month period.
- The remaining 15% may be invested in strategic opportunities that support the objectives of the charity and the work it supports in Lesotho. These may be higher risk investments.
- The charity's cash balances should be deposited with institutions with a minimum rating of A- or invested in a diversified money market fund.

The Charity will aim to identify new and diverse means of generating income to ensure that current levels of charitable activity can be maintained in the coming years.

Management, Reporting & Monitoring

- The trustees monitor the performance of all investments on a quarterly basis with updates from the Chief Executive.
- The investment policy will be reviewed on an annual basis at the end-of-year Board meeting with any required changes made in time for the following year.

KICK 4 LIFE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2025**

FINANCIAL REVIEW

Reserves policy

The charity's policy on reserves is compliant with those of the Charity Commission. Kick4Life's long-term goal is to achieve reserves that amount to six months fixed overheads in the UK to consolidate and strengthen the organisation for its long-term success and stability. The charity also aims to hold reserves that represent six months fixed overheads of Kick4Life Trust to strengthen the financial position of our partner organisation and to provide financial assistance if required. The trustees set annual targets for increasing reserves towards target levels and review progress against these targets on a regular basis. They also review the reserves policy on an annual basis at the end of year board meeting in December when the budget for the following year is set.

Financial review

The Trustees are satisfied with the charity's incoming resources of £97,420, which includes investment income of £11,335, and out-going expenditure of £119,855 and the loss on investments of £11,265. The investment loss relates to the dissolution of Third Half Inc, and is not indicative of any issues related to other investments held by the charity.

Restricted funds from the Denise Coates Foundation were fully utilised by the end of December 2025 to further progress the Stadium of Life facility in Lesotho. At 31 December 2025 there were no remaining restricted funds held by the charity.

The charity's surplus of unrestricted funds was increased with grants and fundraising activities secured and undertaken throughout the year, strengthening the charity's position to continue achieving its objectives.

FUTURE DEVELOPMENTS

Kick4Life is aiming to continue its support of Kick4Life Trust's work supporting and empowering vulnerable children and young people in Lesotho, and to support the long-term sustainability and social impact of Kick4Life Trust. This includes strengthening and improving Sport for Good programme delivery, the continued development of the Kick4Life Centre and helping to strengthen the financial the organisational sustainability of Kick4Life Trust through the effective running and development of its social enterprises.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trust Deed provides for a minimum of 3 Trustees. Were there a requirement for additional Trustees, these would be identified and appointed by the existing Trustees. New Trustees will be given a formal induction program which involves awareness of a trustee's responsibilities, the governance document, administrative procedures, the history and philosophical approach of the charity. A new Trustee would receive a copy of the previous year's Annual Report and Accounts.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees review the risks that the charity faces on an ongoing basis and ensure that efficient controls are in place to minimise these.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1112133

Principal address

16 Park Avenue
Little Paxton
Cambridgeshire
PE19 6PB

Trustees

D M Light
B S Fishlock
A Oswald
N Ward
A Whittaker-Brown
J C Morgan

KICK 4 LIFE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Shaw Gibbs Limited

Fleming Court

Leigh Road

Eastleigh

Southampton

Hampshire

SO50 9PD

Approved by order of the board of trustees on 27 May 2026 and signed on its behalf by:



B S Fishlock - Trustee

KICK 4 LIFE

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KICK 4 LIFE**

Independent examiner's report to the trustees of Kick 4 Life

I report to the charity trustees on my examination of the accounts of Kick 4 Life (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mrs L A Parry FCA

Shaw Gibbs Limited
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Date: 4 June 2026

KICK 4 LIFE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,734	-	13,734	35,402
Charitable activities	4				
Social change programs for vulnerable young people		72,351	-	72,351	127,216
Investment income	3	11,335	-	11,335	16,047
Total		<u>97,420</u>	<u>-</u>	<u>97,420</u>	<u>178,665</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	5	23,019	-	23,019	26,590
		<u>23,019</u>	<u>-</u>	<u>23,019</u>	<u>26,590</u>
Charitable activities	6				
Social change programs for vulnerable young people		40,488	56,348	96,836	245,179
Total		<u>63,507</u>	<u>56,348</u>	<u>119,855</u>	<u>271,769</u>
Net gains/(losses) on investments		<u>(11,265)</u>	<u>-</u>	<u>(11,265)</u>	<u>2,445</u>
NET INCOME/(EXPENDITURE)		22,648	(56,348)	(33,700)	(90,659)
RECONCILIATION OF FUNDS					
Total funds brought forward		443,897	56,348	500,245	590,904
TOTAL FUNDS CARRIED FORWARD		<u>466,545</u>	<u>-</u>	<u>466,545</u>	<u>500,245</u>

The notes form part of these financial statements

KICK 4 LIFE

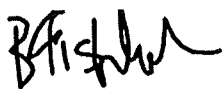
BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	667	-	667	239
CURRENT ASSETS					
Debtors	12	8,269	-	8,269	4,565
Investments	13	46,806	-	46,806	58,071
Cash at bank		417,473	-	417,473	444,026
		<u>472,548</u>	<u>-</u>	<u>472,548</u>	<u>506,662</u>
CREDITORS					
Amounts falling due within one year	14	(6,670)	-	(6,670)	(6,656)
		<u>465,878</u>	<u>-</u>	<u>465,878</u>	<u>500,006</u>
NET CURRENT ASSETS					
		<u>466,545</u>	<u>-</u>	<u>466,545</u>	<u>500,245</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>466,545</u>	<u>-</u>	<u>466,545</u>	<u>500,245</u>
NET ASSETS					
		<u>466,545</u>	<u>-</u>	<u>466,545</u>	<u>500,245</u>
FUNDS	15				
Unrestricted funds				466,545	443,897
Restricted funds				-	56,348
TOTAL FUNDS				<u>466,545</u>	<u>500,245</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 May 2026 and were signed on its behalf by:



D M Light - Trustee



B S Fishlock - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The most significant area of estimation and judgement is that of securing grant funding and donations and the trustees have no concerns that this flow of income will not continue.

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 £.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that the grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met, or the fulfilment of those conditions will be fulfilled in the reporting period.

Consultancy income is the value of services provided. Income is recognised on a percentage degree of completion basis calculated by reference to the time expended compared to the anticipated time.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% straight line
Computer equipment	- 33% straight line

All fixed assets are initially recorded at cost.

Taxation

The charity is exempt from tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

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.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, initially measured at transaction price including transaction costs and subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year or not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods most services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES - continued

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	<u>13,734</u>	<u>-</u>	<u>13,734</u>	<u>35,402</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account interest	<u>11,335</u>	<u>-</u>	<u>11,335</u>	<u>16,047</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Consultancy	Social change programs for vulnerable young people	8,795	5,000
Tours	Social change programs for vulnerable young people	13,556	-
Grants	Social change programs for vulnerable young people	<u>50,000</u>	<u>122,216</u>
		<u>72,351</u>	<u>127,216</u>

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

	2025 £	2024 £
Marr-Munning Trust	-	50,000
Unrestricted funds	<u>50,000</u>	<u>72,216</u>
	<u>50,000</u>	<u>122,216</u>

5. RAISING DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Staff costs	15,448	-	15,448	14,860
Trustees' expenses	-	-	-	418
Seeking donations, grants and legacies	446	-	446	562
Staging fundraising events	817	-	817	507
Travel and subsistence	4,255	-	4,255	9,319
Advertising	93	-	93	47
Other fundraising costs	<u>1,387</u>	<u>-</u>	<u>1,387</u>	<u>637</u>
Carried forward	<u>22,446</u>	<u>-</u>	<u>22,446</u>	<u>26,350</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

5. RAISING DONATIONS AND LEGACIES - continued

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Brought forward	22,446	-	22,446	26,350
Depreciation	573	-	573	240
	<u>23,019</u>	<u>-</u>	<u>23,019</u>	<u>26,590</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Social change programs for vulnerable young people	<u>69,735</u>	<u>27,101</u>	<u>96,836</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Social change programs for vulnerable young people	<u>17,417</u>	<u>9,684</u>	<u>27,101</u>
		2025	2024
Independent examiner's fees		2,600	2,520
Payroll fees		590	570
Other fees		2,630	2,580
		<u>5,820</u>	<u>5,670</u>

Support costs, included in the above, are as follows:

Management

	2025	2024
	Social change programs for vulnerable young people £	Total activities £
Wages	7,109	9,436
Social security	51	81
Pensions	569	755
Other office costs	776	561
Travel and subsistence	4,209	1,134
Insurance	1,430	1,392
Telecommunications and website	1,484	6,060
Postage and stationery	1,379	220
Bank charges	75	257
Medical costs	335	205
	<u>17,417</u>	<u>20,101</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

7. SUPPORT COSTS - continued
Governance costs

	2025	2024
	Social change programs for vulnerable young people	Total activities
	£	£
Wages	3,555	3,370
Social security	25	29
Pensions	284	270
Independent examiner's fee & accountancy support	5,820	5,670
	<u>9,684</u>	<u>9,339</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	-	418
	<u>-</u>	<u>418</u>

Travel costs and disbursements amounting to £NIL (2024 - £418) were reimbursed to 0 trustee (2024 - 1)

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	71,092	67,402
Social Security costs	507	576
Other pension costs	9,542	9,247
	<u>81,141</u>	<u>77,225</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Fundraising, management and support	2	2

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,000 - £70,000	-	1
£70,000 - £80,000	1	-

Pension costs are allocated between raising funds, charitable expenses (restricted and unrestricted) and support costs based on the proportion of time spent on those activities.

KICK 4 LIFE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,402	-	35,402
Charitable activities			
Social change programs for vulnerable young people	77,216	50,000	127,216
Investment income	16,047	-	16,047
Total	<u>128,665</u>	<u>50,000</u>	<u>178,665</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	26,590	-	26,590
	<u>26,590</u>	<u>-</u>	<u>26,590</u>
Charitable activities			
Social change programs for vulnerable young people	59,708	185,471	245,179
Total	<u>86,298</u>	<u>185,471</u>	<u>271,769</u>
Net gains on investments	2,445	-	2,445
NET INCOME/(EXPENDITURE)	44,812	(135,471)	(90,659)
RECONCILIATION OF FUNDS			
Total funds brought forward	399,085	191,819	590,904
TOTAL FUNDS CARRIED FORWARD	<u>443,897</u>	<u>56,348</u>	<u>500,245</u>
11. TANGIBLE FIXED ASSETS			
	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 January 2025	1,111	1,098	2,209
Additions	-	1,000	1,000
At 31 December 2025	<u>1,111</u>	<u>2,098</u>	<u>3,209</u>
DEPRECIATION			
At 1 January 2025	1,111	859	1,970
Charge for year	-	572	572
At 31 December 2025	<u>1,111</u>	<u>1,431</u>	<u>2,542</u>
NET BOOK VALUE			
At 31 December 2025	<u>-</u>	<u>667</u>	<u>667</u>
At 31 December 2024	<u>-</u>	<u>239</u>	<u>239</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Other debtors		4,328	753
Prepayments		3,941	3,812
		<u>8,269</u>	<u>4,565</u>
13. CURRENT ASSET INVESTMENTS			
		2025	2024
		£	£
Charity investment fund		46,806	58,071
		<u>46,806</u>	<u>58,071</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Taxation and social security		850	1,038
Other creditors		5,820	5,618
		<u>6,670</u>	<u>6,656</u>
15. MOVEMENT IN FUNDS			
	At 1.1.25	Net movement in funds	At
	£	£	31.12.25
			£
Unrestricted funds			
General fund	443,897	22,648	466,545
Restricted funds			
Denise Coates Foundation	56,348	(56,348)	-
TOTAL FUNDS	<u>500,245</u>	<u>(33,700)</u>	<u>466,545</u>
Net movement in funds, included in the above are as follows:			
	Incoming resources £	Resources expended £	Gains and losses £
			Movement in funds £
Unrestricted funds			
General fund	97,420	(63,507)	(11,265)
Restricted funds			
Denise Coates Foundation	-	(56,348)	-
TOTAL FUNDS	<u>97,420</u>	<u>(119,855)</u>	<u>(11,265)</u>
			<u>(33,700)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	399,085	44,812	443,897
Restricted funds			
Denise Coates Foundation	128,930	(72,582)	56,348
Forest Stewardship Council	62,889	(62,889)	-
	<u>191,819</u>	<u>(135,471)</u>	<u>56,348</u>
TOTAL FUNDS	<u>590,904</u>	<u>(90,659)</u>	<u>500,245</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	128,665	(86,298)	2,445	44,812
Restricted funds				
Denise Coates Foundation	-	(72,582)	-	(72,582)
Forest Stewardship Council	-	(62,889)	-	(62,889)
Marr-Munning Trust	50,000	(50,000)	-	-
	<u>50,000</u>	<u>(185,471)</u>	<u>-</u>	<u>(135,471)</u>
TOTAL FUNDS	<u>178,665</u>	<u>(271,769)</u>	<u>2,445</u>	<u>(90,659)</u>

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	399,085	67,460	466,545
Restricted funds			
Denise Coates Foundation	128,930	(128,930)	-
Forest Stewardship Council	62,889	(62,889)	-
	<u>191,819</u>	<u>(191,819)</u>	<u>-</u>
TOTAL FUNDS	<u>590,904</u>	<u>(124,359)</u>	<u>466,545</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	226,085	(149,805)	(8,820)	67,460
Restricted funds				
Denise Coates Foundation	-	(128,930)	-	(128,930)
Forest Stewardship Council	-	(62,889)	-	(62,889)
Marr-Munning Trust	50,000	(50,000)	-	-
	<u>50,000</u>	<u>(241,819)</u>	<u>-</u>	<u>(191,819)</u>
TOTAL FUNDS	<u>276,085</u>	<u>(391,624)</u>	<u>(8,820)</u>	<u>(124,359)</u>

16. RELATED PARTY DISCLOSURES

During the year the charity entered into the following transactions with related parties:

Kick 4 Life Trust

The charity has a close working relationship with Kick 4 Life Trust which is a charity based in Lesotho. Under an agreement with the two entities Kick 4 Life is obliged to provide support to Kick 4 Life Trust in the development of strategies, projects, targets and budgets, to raise funds and raise the International profile of Kick 4 Life Trust and the awareness of the HIV/AIDS crisis in Lesotho, to assist with monitoring and evaluation, and to provide technical support. Under the agreement Kick 4 Life Trust is obliged to work closely with Kick 4 Life on strategies, projects, targets and budgets, to assist with fundraising applications, to use funds raised by Kick 4 Life as agreed, and to provide financial and operational reports.

In 2025 grant funding of £4,706 was transferred to Kick 4 Life Trust (2024: £125,235)

Kick 4 Life USA

During the year the charity has worked closely with Kick 4 Life USA a sister charity registered in USA which also supports the work of Kick 4 Life Trust in Lesotho.

Mr P Fleming

Mr P Fleming is the joint CEO of the charity.

The charity paid pension contributions of £3,855 for Mr P Fleming (2024: £3,855).

Mr S Fleming

Mr S Fleming is the joint CEO of the charity and a Trustee of Kick 4 Life Trust.

During the year the charity paid a salary of £71,092, pensions £5,687 and medical costs of £335 to Mr S Fleming (2024: Salary £67,402, pension £5,392, medical costs £205).

During the year the Charity paid £Nil (2024:£NIL) for the purchase of the book Radical Football written by Mr S Fleming for both onward sale and free of charge promotional distribution.

During the year the charity reimbursed Mr S Fleming £23,797 for expenditure incurred on behalf of the charity (2024: £45,237). The balance owing by Mr S Fleming at the year end was £3,701 (2024: £2 owing to S Fleming).

Donations

Donations received from trustees and related parties without conditions amounted to £590.

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

17. RESTRICTED FUNDS

Denise Coates Foundation

Restricted grant funding received to be expensed on developing the Stadium of Life project in Lesotho with built-in health facilities, integrated nature, a cultural hub and dedicated spaces for Sport for Development activities.

Marr-Munning Trust

Funds expended on and restricted to supporting the work of Kick 4 Life Trust in Lesotho.

Forest Stewardship Council

Funds expended on the sponsorship of the stadium of Life for the purposes of construction and development of the stadium.

KICK 4 LIFE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,734	35,402
Investment income		
Deposit account interest	11,335	16,047
Charitable activities		
Consultancy	8,795	5,000
Tours	13,556	-
Grants	50,000	122,216
	<u>72,351</u>	<u>127,216</u>
Total incoming resources	97,420	178,665
EXPENDITURE		
Raising donations and legacies		
Trustees' expenses	-	418
Wages	10,664	10,110
Social security	76	86
Pensions	4,708	4,664
Seeking donations, grants and legacies	446	562
Staging fundraising events	817	507
Travel and subsistence	4,255	9,319
Advertising	93	47
Other fundraising costs	1,387	637
Depreciation of tangible fixed assets	573	240
	<u>23,019</u>	<u>26,590</u>
Charitable activities		
Wages	49,764	44,485
Social security	355	380
Pensions	3,981	3,559
Travel and subsistence	9,255	29,714
Other charitable costs	209	786
Funding to Kick 4 Life Trust	4,706	125,235
Fees for charitable activities	1,465	11,580
	<u>69,735</u>	<u>215,739</u>
Support costs		
Management		
Wages	7,109	9,436
Social security	51	81
Pensions	569	755
Other office costs	776	561
Travel and subsistence	4,209	1,134
Insurance	1,430	1,392
Telecommunications and website	1,484	6,060
Carried forward	15,628	19,419

This page does not form part of the statutory financial statements

KICK 4 LIFE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025 £	2024 £
Management		
Brought forward	15,628	19,419
Postage and stationery	1,379	220
Bank charges	75	257
Medical costs	335	205
	<u>17,417</u>	<u>20,101</u>
Governance costs		
Wages	3,555	3,370
Social security	25	29
Pensions	284	270
Independent examiner's fee & accountancy support	5,820	5,670
	<u>9,684</u>	<u>9,339</u>
Total resources expended	<u>119,855</u>	<u>271,769</u>
Net expenditure before gains and losses	(22,435)	(93,104)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(11,265)</u>	<u>2,445</u>
Net expenditure	<u>(33,700)</u>	<u>(90,659)</u>

KICK4LIFE

England & Wales - Charity number 1112133

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
KICK 4 LIFE

Langdowns DFK
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

KICK 4 LIFE

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FOR THE YEAR ENDED 31 DECEMBER 2024

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KICK 4 LIFE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our **vision** is for the effective and widespread use of football as a tool for tackling poverty and disease, and promoting development, in the world's poorest communities.

Our **mission** is to develop and deliver highly effective and innovative development through football programs that address social disadvantage among children and youth and provide opportunities and inspiration for them to transform their lives and achieve their potential.

These efforts are focused in Lesotho in providing opportunities to transform the lives of disadvantaged young people through delivering health education, HIV testing, life-skills development, mentoring and support towards education, employment and sustainable livelihoods for orphans and vulnerable children.

Our principal objectives are:

1. The relief of poverty, hardship and distress throughout the world by the provision of financial and/or material assistance of those in need and by the collection, collation and public distribution of related information. And
2. The preservation and protection of good health throughout the world, in particular in relation to issues surrounding HIV/AIDS, by the provision of information and advice to those at risk or who are suffering the effects of HIV/AIDS and, at the discretion of the Trustees, by the provision of financial assistance to those affected.

The Charity is organised so that the trustees meet regularly to manage its affairs.

Public benefit statement

Kick4Life supports the good works of Kick4Life Trust in Lesotho which delivers a programme of health education, HIV testing, gender equality, life-skills development, mentoring and support towards education and employment for orphans and vulnerable children. Lesotho has the world's second highest prevalence of HIV (23.2%) and more than 160,000 children have been orphaned by the disease. This support has been in the form of funding, fundraising support and organisational development including developing strategies and plans, writing fundraising proposals and supporting Monitoring & Evaluation. In doing so Kick4Life has furthered its charitable objectives including the relief of poverty, hardship and distress, and the preservation and protection of good health throughout the world.

The trustees have read the Charity Commission's guidance on Public Benefit and consider it with due regard in exercising their power and duties.

KICK 4 LIFE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Kick4Life supports the work of our partner charity in Lesotho - Kick4Life Trust. During 2024 Kick4Life has provided funding, fundraising support and organisational development assistance to Kick4Life Trust. This has included developing strategies and plans and supporting programme development, fundraising, HR, safeguarding and Monitoring & Evaluation.

In 2024 our support enabled the following activities and achievements in Lesotho through which Kick4Life Trust has engaged more than 3,500 vulnerable children and young people:

- The Girls United programme and curriculum which empowers girls and young women with knowledge of gender rights and sexual & reproductive health education, as well as working with boys and young men to promote gender equality, challenge gender discrimination and reduce incidences and acceptance of gender-based violence.
- A Climate Enterprise Incubator which supports young female entrepreneurs in setting up and launching enterprises with an environmental sustainability component as well as supporting the livelihoods of the young women in the programme.
- A project to strengthen the youth voice for climate action in Lesotho, in partnership with the Commonwealth Foundation.
- Delivery of the Equal Play Effect Africa Project, with Kick4Life Trust appointed Regional Hub for Southern Africa. The project involved developing and supporting a network of 10 Sport for Good organisations from across the region in strengthening their gender programmes and policies.
- The Kick4Life Academy which provides intensive and holistic support for vulnerable youth to work towards gaining student-athlete scholarships at international universities. Two students from Lesotho secured scholarships in the USA in 2024.
- Continued development of the social enterprises at the Kick4Life Centre: No.7 Restaurant and the Hokahanya Inn & Conference Centre. As well as generating sustainable income for Kick4Life Trust, the enterprises provide structured training and employment for young people, providing skills, experience and qualifications to pursue careers in hospitality and to achieve sustainable livelihoods.
- In 2024, support was also provided in helping Kick4Life Trust secure funding and training for the development of a Gymnasium at the Kick4Life Centre which is scheduled to open in 2025. As well as generating sustainable income for Kick4Life Trust, the enterprise will be accessible for staff of Kick4Life Trust and for hard-to-reach and vulnerable members of the local community.
- Developing and launching a new twinning partnership between Wrexham AFC and Kick4Life to promote and facilitate cultural exchange, as well as exchange of knowledge and expertise between the two organisations. The twinning builds on a longstanding national twinning between Lesotho and Wales.
- Working closely with Kick4Life Trust to support the development of the Stadium of Life in Lesotho, the first stadium in Africa to be constructed from sustainably sourced timber. Good progress was made throughout 2024, including the conceptualisation and development of a Biodiversity Stand dedicated to nature. The stadium is due to be completed in mid-2025.

Fundraising activities

During 2024 Kick 4 Life has undertaken the following:

- Securing grants and developing partnerships on behalf of Kick4Life Trust for programme activities, as well as helping to manage partnerships and assist with reporting. This included the Laureus Sport for Good Foundation, FIFA Foundation, the British High Commission to the Kingdom of Lesotho, Common Goal / GIZ, Adidas, the International Olympic Committee and the Commonwealth Foundation.
- Conducting a Kick4Life All Stars Tour to Lesotho in March 2024, which saw 20 fundraisers travel to Lesotho to participate in a range of volunteering activities. Recruitment of fundraisers for the next planned Kick4Life All Stars Tour to Lesotho in 2027.
- Through Kick4Life Assist we have provided training and support to other sport for development organisations including curriculum development, coach training and social enterprise development support. In 2024 this included working with Cricket Builds Hope in Rwanda and Beyond Sport.

KICK 4 LIFE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

FINANCIAL REVIEW

Introduction

- Kick4Life is a Charitable Trust registered in the UK in 2005.
- The trustees are governed by the Trustee Act 2000 which sets out the general power of investment.

Organisational objectives

In line with the founding objectives around the global relief of poverty and the preservation and protection of good health, Kick4Life aims to support the good works of Kick4Life Trust, a charity registered in Lesotho, southern Africa. In doing so Kick4Life uses the power of sport to transform the lives of orphans and vulnerable children in Lesotho. This includes health education and HIV prevention, voluntary HIV testing, gender rights education life-skills development, mentoring & support towards education and employment.

This support of Kick4Life Trust is manifested in direct financial assistance and support with fundraising, promotion and management and strategic support including Monitoring & Evaluation and Human Resources. Kick4Life's support is focused on capacity-building Kick4Life Trust for the long-term success of the organisation in achieving its objectives and in achieving growth and financial sustainability.

Investment objectives & Reserves strategy

In investing the reserves, the charity seeks to produce the best financial return within an acceptable level of risk to be determined by trustees. The following parameters will guide investment decisions:

- 85% of the charity's assets should be held in cash, near-cash and low risk investments denominated in Sterling. The majority of these investments should be accessible within a one-month period.
- The remaining 15% may be invested in strategic opportunities that support the objectives of the charity and the work it supports in Lesotho. These may be higher risk investments.
- The charity's cash balances should be deposited with institutions with a minimum rating of A- or invested in a diversified money market fund.

The Charity will aim to identify new and diverse means of generating income to ensure that current levels of charitable activity can be maintained in the coming years.

Management, Reporting & Monitoring

- The trustees monitor the performance of all investments on a quarterly basis with updates from the Chief Executive.
- The investment policy will be reviewed on an annual basis at the end-of-year Board meeting with any required changes made in time for the following year.

Reserves policy

The charity's policy on reserves is compliant with those of the Charity Commission. Kick4Life's long-term goal is to achieve reserves that amount to six months fixed overheads in the UK to consolidate and strengthen the organisation for its long-term success and stability. The charity also aims to hold reserves that represent six months fixed overheads of Kick4Life Trust to strengthen the financial position of our partner organisation and to provide financial assistance if required. The trustees set annual targets for increasing reserves towards target levels and review progress against these targets on a regular basis. They also review the reserves policy on an annual basis at the end of year board meeting in December when the budget for the following year is set.

Financial review

The Trustees are satisfied with the charity's incoming resources of £178,665, which includes investment income of £16,046, and out-going expenditure of £271,769 and the gain on investments of £2,445.

A total of £125,252 was transferred to our charity partners Kick4Life Trust in Lesotho with restricted funding of £56,348 carried over from the Denise Coates Foundation to be utilised for the ongoing development of the Stadium of Life facility in Lesotho.

The charity's surplus of unrestricted funds was increased with grants and fundraising activities secured and undertaken throughout the year, strengthening the charity's position to continue achieving its objectives.

FUTURE DEVELOPMENTS

Kick 4 Life is aiming to continue its support of Kick 4 Life Trust's work with vulnerable children and young people in Lesotho, and to support the long-term sustainability and social impact of Kick 4 Life Trust. This includes strengthening and improving community programme delivery, the continued development of the Kick4Life Centre and helping to strengthen the financial the organizational sustainability of Kick 4 Life Trust through the effective running and development of its social enterprises.

KICK 4 LIFE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trust Deed provides for a minimum of 3 Trustees. Were there a requirement for additional Trustees, these would be identified and appointed by the existing Trustees. New Trustees will be given a formal induction program which involves awareness of a trustee's responsibilities, the governance document, administrative procedures, the history and philosophical approach of the charity. A new Trustee would receive a copy of the previous year's Annual Report and Accounts.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees review the risks that the charity faces on an ongoing basis and ensure that efficient controls are in place to minimise these.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1112133

Principal address

16 Park Avenue
Little Paxton
Cambridgeshire
PE19 6PB

Trustees

D M Light
B S Fishlock
A Oswald
N Ward
A Whittaker-Brown
J C Morgan
J Meggison-Hill (resigned 31.7.24)

Independent Examiner

Langdowns DFK
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Approved by order of the board of trustees on 18 June 2025 and signed on its behalf by:

Benjamin Fishlock

B S Fishlock - Trustee

KICK 4 LIFE

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KICK 4 LIFE**

Independent examiner's report to the trustees of Kick 4 Life

I report to the charity trustees on my examination of the accounts of Kick 4 Life (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mrs L A Parry ACA

Langdowns DFK
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Date: 23rd June 2025.

KICK 4 LIFE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,402	-	35,402	37,303
Charitable activities					
Social change programs for vulnerable young people	4	77,216	50,000	127,216	141,912
Investment income	3	16,047	-	16,047	15,973
Total		128,665	50,000	178,665	195,188
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	5	26,590	-	26,590	21,336
		26,590	-	26,590	21,336
Charitable activities					
Social change programs for vulnerable young people	6	59,708	185,471	245,179	239,118
Total		86,298	185,471	271,769	260,454
Net gains on investments		2,445	-	2,445	434
NET INCOME/(EXPENDITURE)		44,812	(135,471)	(90,659)	(64,832)
RECONCILIATION OF FUNDS					
Total funds brought forward		399,085	191,819	590,904	655,736
TOTAL FUNDS CARRIED FORWARD		443,897	56,348	500,245	590,904

The notes form part of these financial statements

KICK 4 LIFE**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	239	-	239	479
CURRENT ASSETS					
Debtors	12	4,565	-	4,565	6,088
Investments	13	58,071	-	58,071	55,626
Cash at bank		387,678	56,348	444,026	534,757
		<u>450,314</u>	<u>56,348</u>	<u>506,662</u>	<u>596,471</u>
CREDITORS					
Amounts falling due within one year	14	(6,656)	-	(6,656)	(6,046)
NET CURRENT ASSETS		<u>443,658</u>	<u>56,348</u>	<u>500,006</u>	<u>590,425</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>443,897</u>	<u>56,348</u>	<u>500,245</u>	<u>590,904</u>
NET ASSETS		<u>443,897</u>	<u>56,348</u>	<u>500,245</u>	<u>590,904</u>
FUNDS	15				
Unrestricted funds				443,897	399,085
Restricted funds				56,348	191,819
TOTAL FUNDS				<u>500,245</u>	<u>590,904</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2025 and were signed on its behalf by:

David Light

D M Light - Trustee

Benjamin Fishlock

B S Fishlock - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The most significant area of estimation and judgement is that of securing grant funding and donations and the trustees have no concerns that this flow of income will not continue.

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 £.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that the grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met, or the fulfilment of those conditions will be fulfilled in the reporting period.

Consultancy income is the value of services provided. Income is recognised on a percentage degree of completion basis calculated by reference to the time expended compared to the anticipated time.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% straight line
Computer equipment	- 33% straight line

All fixed assets are initially recorded at cost.

Taxation

The charity is exempt from tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

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.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, initially measured at transaction price including transaction costs and subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year or not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods most services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price And subsequently measured at amortised cost using the effective interest rate.

KICK 4 LIFE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024****1. ACCOUNTING POLICIES - continued****Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	<u>35,402</u>	<u>-</u>	<u>35,402</u>	<u>37,303</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Deposit account interest	<u>16,047</u>	<u>-</u>	<u>16,047</u>	<u>15,973</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Consultancy	Social change programs for vulnerable young people	5,000	15,534
Grants	Social change programs for vulnerable young people	<u>122,216</u>	<u>126,378</u>
		<u>127,216</u>	<u>141,912</u>

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

	2024 £	2023 £
Common Goal	-	6,610
Marr-Munning Trust	50,000	10,000
Forest Stewardship Council	-	63,153
Coaches Across Continents	-	3,750
Laureus Sport for Good Foundation	-	21,464
UEFA Foundation	-	21,401
Unrestricted funds	<u>72,216</u>	<u>-</u>
	<u>122,216</u>	<u>126,378</u>

KICK 4 LIFE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. RAISING DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Staff costs	14,860	-	14,860	14,273
Trustees' expenses	418	-	418	-
Seeking donations, grants and legacies	562	-	562	562
Staging fundraising events	507	-	507	746
Travel and subsistence	9,319	-	9,319	4,428
Advertising	47	-	47	77
Other fundraising costs	637	-	637	356
Depreciation	240	-	240	894
	<u>26,590</u>	<u>-</u>	<u>26,590</u>	<u>21,336</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Social change programs for vulnerable young people	<u>215,739</u>	<u>29,440</u>	<u>245,179</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Social change programs for vulnerable young people	<u>20,101</u>	<u>9,339</u>	<u>29,440</u>

	2024	2023
Independent examiner's fees	2,520	2,420
Payroll fees	570	550
Other fees	2,580	2,430
	<u>5,670</u>	<u>5,400</u>

Support costs, included in the above, are as follows:

Management

	2024	2023
Social change programs for vulnerable young people £	9,436	9,492
Wages	81	131
Social security	755	795
Pensions	561	213
Other office costs	1,134	369
Travel and subsistence	<u>11,967</u>	<u>11,000</u>
Carried forward		

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

7. SUPPORT COSTS - continued

Management - continued

	2024 Social change programs for vulnerable young people £	2023 Total activities £
Brought forward	11,967	11,000
Insurance	1,392	1,256
Telecommunications and website	6,060	6,787
Postage and stationery	220	788
Bank charges	257	258
Medical costs	205	150
	<u>20,101</u>	<u>20,239</u>

Governance costs

	2024 Social change programs for vulnerable young people £	2023 Total activities £
Wages	3,370	3,164
Social security	29	44
Pensions	270	265
Independent Examiner's fee	5,670	5,400
	<u>9,339</u>	<u>8,873</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2024 £	2023 £
Trustees' expenses	<u>418</u>	<u>-</u>

Travel costs and disbursements amounting to £418 (2023 - £NIL) were reimbursed to 1 trustee (2023 - 0)

KICK 4 LIFE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024****9. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	67,402	63,278
Social Security costs	576	872
Other pension costs	9,247	9,156
	<u>77,225</u>	<u>73,306</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Fundraising, management and support	2	2

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,000 - £70,000	1	1

Pension costs are allocated between raising funds, charitable expenses (restricted and unrestricted) and support costs based on the proportion of time spent on those activities.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	37,303	-	37,303
Charitable activities			
Social change programs for vulnerable young people	15,534	126,378	141,912
Investment income	15,973	-	15,973
Total	<u>68,810</u>	<u>126,378</u>	<u>195,188</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	21,336	-	21,336
	<u>21,336</u>	<u>-</u>	<u>21,336</u>
Charitable activities			
Social change programs for vulnerable young people	44,053	195,065	239,118
Total	<u>65,389</u>	<u>195,065</u>	<u>260,454</u>
Net gains on investments	434	-	434
NET INCOME/(EXPENDITURE)	3,855	(68,687)	(64,832)
RECONCILIATION OF FUNDS			
Total funds brought forward	395,230	260,506	655,736

KICK 4 LIFE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>399,085</u>	<u>191,819</u>	<u>590,904</u>
11. TANGIBLE FIXED ASSETS			
	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 January 2024 and 31 December 2024	<u>1,111</u>	<u>1,098</u>	<u>2,209</u>
DEPRECIATION			
At 1 January 2024	1,111	619	1,730
Charge for year	-	240	240
At 31 December 2024	<u>1,111</u>	<u>859</u>	<u>1,970</u>
NET BOOK VALUE			
At 31 December 2024	<u>-</u>	<u>239</u>	<u>239</u>
At 31 December 2023	<u>-</u>	<u>479</u>	<u>479</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2024	2023
		£	£
Other debtors		753	2,423
Prepayments		3,812	3,665
		<u>4,565</u>	<u>6,088</u>
13. CURRENT ASSET INVESTMENTS			
		2024	2023
		£	£
Charity investment fund		<u>58,071</u>	<u>55,626</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2024	2023
		£	£
Taxation and social security		1,038	646
Other creditors		5,618	5,400
		<u>6,656</u>	<u>6,046</u>

KICK 4 LIFE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024****15. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	399,085	44,812	443,897
Restricted funds			
Denise Coates Foundation	128,930	(72,582)	56,348
Forest Stewardship Council	62,889	(62,889)	-
	<u>191,819</u>	<u>(135,471)</u>	<u>56,348</u>
TOTAL FUNDS	<u>590,904</u>	<u>(90,659)</u>	<u>500,245</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	128,665	(86,298)	2,445	44,812
Restricted funds				
Denise Coates Foundation	-	(72,582)	-	(72,582)
Forest Stewardship Council	-	(62,889)	-	(62,889)
Marr-Munning Trust	50,000	(50,000)	-	-
	<u>50,000</u>	<u>(185,471)</u>	<u>-</u>	<u>(135,471)</u>
TOTAL FUNDS	<u>178,665</u>	<u>(271,769)</u>	<u>2,445</u>	<u>(90,659)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	395,230	3,855	399,085
Restricted funds			
UEFA Foundation	10,506	(10,506)	-
Denise Coates Foundation	250,000	(121,070)	128,930
Forest Stewardship Council	-	62,889	62,889
	<u>260,506</u>	<u>(68,687)</u>	<u>191,819</u>
TOTAL FUNDS	<u>655,736</u>	<u>(64,832)</u>	<u>590,904</u>

KICK 4 LIFE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024****15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	68,810	(65,389)	434	3,855
Restricted funds				
UEFA Foundation	21,401	(31,907)	-	(10,506)
Streetfootballworld	6,610	(6,610)	-	-
Denise Coates Foundation	-	(121,070)	-	(121,070)
Laureus Sport for Good Foundation	21,465	(21,465)	-	-
Coaches Across Continents	3,750	(3,750)	-	-
Forest Stewardship Council	63,152	(263)	-	62,889
Marr-Munning Trust	10,000	(10,000)	-	-
	<u>126,378</u>	<u>(195,065)</u>	<u>-</u>	<u>(68,687)</u>
TOTAL FUNDS	<u>195,188</u>	<u>(260,454)</u>	<u>434</u>	<u>(64,832)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	395,230	48,667	443,897
Restricted funds			
UEFA Foundation	10,506	(10,506)	-
Denise Coates Foundation	250,000	(193,652)	56,348
	<u>260,506</u>	<u>(204,158)</u>	<u>56,348</u>
TOTAL FUNDS	<u>655,736</u>	<u>(155,491)</u>	<u>500,245</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	197,475	(151,687)	2,879	48,667
Restricted funds				
UEFA Foundation	21,401	(31,907)	-	(10,506)
Streetfootballworld	6,610	(6,610)	-	-
Denise Coates Foundation	-	(193,652)	-	(193,652)
Laureus Sport for Good Foundation	21,465	(21,465)	-	-
Coaches Across Continents	3,750	(3,750)	-	-
Forest Stewardship Council	63,152	(63,152)	-	-
Marr-Munning Trust	60,000	(60,000)	-	-
	<u>176,378</u>	<u>(380,536)</u>	<u>-</u>	<u>(204,158)</u>
TOTAL FUNDS	<u>373,853</u>	<u>(532,223)</u>	<u>2,879</u>	<u>(155,491)</u>

KICK 4 LIFE

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

16. RELATED PARTY DISCLOSURES

During the year the charity entered into the following transactions with related parties:

Kick 4 Life Trust

The charity has a close working relationship with Kick 4 Life Trust which is a charity based in Lesotho. Under an agreement with the two entities Kick 4 Life is obliged to provide support to Kick 4 Life Trust in the development of strategies, projects, targets and budgets, to raise funds and raise the International profile of Kick 4 Life Trust and the awareness of the HIV/AIDS crisis in Lesotho, to assist with monitoring and evaluation, and to provide technical support. Under the agreement Kick 4 Life Trust is obliged to work closely with Kick 4 Life on strategies, projects, targets and budgets, to assist with fundraising applications, to use funds raised by Kick 4 Life as agreed, and to provide financial and operational reports.

In 2024 grant funding of £125,235 was transferred to Kick 4 Life Trust (2023: 135,000)

Kick 4 Life USA

During the year the charity has worked closely with Kick 4 Life USA a sister charity registered in USA which also supports the work of Kick 4 Life Trust in Lesotho.

Mr P Fleming

Mr P Fleming is the joint CEO of the charity.

The charity paid pension contributions of £3,855 for Mr P Fleming (2023: £3,855).

Mr S Fleming

Mr S Fleming is the joint CEO of the charity and a Trustee of Kick 4 Life Trust.

During the year the charity paid a salary of £67,402, pensions £5,392 and medical costs of £205 to Mr S Fleming (2023: Salary £63,277, pension £5,301, medical costs £150).

During the year the Charity paid £Nil (2023:£217) for the purchase of the book Radical Football written by Mr S Fleming for both onward sale and free of charge promotional distribution.

During the year the charity reimbursed Mr S Fleming £45,237 for expenditure incurred on behalf of the charity (2023: £8,885). The balance owing to Mr S Fleming at the year end was £2 (2023: £1,535 owing to the charity).

Donations

Donations received from trustees and related parties without conditions amounted to £590.

17. RESTRICTED FUNDS

Denise Coates Foundation

Restricted grant funding received to be expensed on developing the Stadium of Life project in Lesotho with built-in health facilities, integrated nature, a cultural hub and dedicated spaces for Sport for Development activities.

Marr-Munning Trust

Funds expended on and restricted to supporting the work of Kick 4 Life Trust in Lesotho.

UEFA Foundation for Children

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene & sanitation, nutrition, sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

streetfootballworld

Funds expended on delivery of the Social Enterprise Assist project to support Football for Good organisations around the world to improve their financial stability through social enterprise income generation.

Laureus Sport for Good Foundation

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene and sanitation, nutrition/sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

17. RESTRICTED FUNDS - continued

Coaches Across Continents

Funds expended on and restricted to supporting the work of Kick 4 Life Trust in Lesotho.

Forest Stewardship Council

Funds expended on the sponsorship of the stadium of Life for the purposes of construction and development of the stadium.

KICK 4 LIFE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	35,402	37,303
Investment income		
Deposit account interest	16,047	15,973
Charitable activities		
Consultancy	5,000	15,534
Grants	122,216	126,378
	<u>127,216</u>	<u>141,912</u>
Total incoming resources	178,665	195,188
EXPENDITURE		
Raising donations and legacies		
Trustees' expenses	418	-
Wages	10,110	9,492
Social security	86	131
Pensions	4,664	4,650
Seeking donations, grants and legacies	562	562
Staging fundraising events	507	746
Travel and subsistence	9,319	4,428
Advertising	47	77
Other fundraising costs	637	356
Depreciation of tangible fixed assets	240	894
	<u>26,590</u>	<u>21,336</u>
Charitable activities		
Wages	44,485	41,130
Social security	380	566
Pensions	3,559	3,446
Travel and subsistence	29,714	1,699
Other charitable costs	786	21,877
Funding to Kick 4 Life Trust	125,235	135,000
Fees for charitable activities	11,580	6,288
	<u>215,739</u>	<u>210,006</u>
Support costs		
Management		
Wages	9,436	9,492
Social security	81	131
Pensions	755	795
Other office costs	561	213
Travel and subsistence	1,134	369
Insurance	1,392	1,256
Telecommunications and website	6,060	6,787
Postage and stationery	220	788
Carried forward	19,639	19,831

This page does not form part of the statutory financial statements

KICK 4 LIFE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
Management		
Brought forward	19,639	19,831
Bank charges	257	258
Medical costs	205	150
	<u>20,101</u>	<u>20,239</u>
Governance costs		
Wages	3,370	3,164
Social security	29	44
Pensions	270	265
Independent Examiner's fee	5,670	5,400
	<u>9,339</u>	<u>8,873</u>
Total resources expended	<u>271,769</u>	<u>260,454</u>
Net expenditure before gains and losses	(93,104)	(65,266)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	2,445	434
Net expenditure	<u>(90,659)</u>	<u>(64,832)</u>

This page does not form part of the statutory financial statements

KICK4LIFE

England & Wales - Charity number 1112133

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
KICK 4 LIFE

Langdowns DFK
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

KICK 4 LIFE

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FOR THE YEAR ENDED 31ST DECEMBER 2023**

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KICK 4 LIFE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our **vision** is for the effective and widespread use of football as a tool for tackling poverty and disease, and promoting development, in the world's poorest communities.

Our **mission** is to develop and deliver highly effective and innovative development through football programs that address social disadvantage among children and youth and provide opportunities and inspiration for them to transform their lives and achieve their potential.

These efforts are focused in Lesotho in providing opportunities to transform the lives of disadvantaged young people through delivering health education, HIV testing, life-skills development, mentoring and support towards education, employment and sustainable livelihoods for orphans and vulnerable children.

Our principal objectives are:

1. The relief of poverty, hardship and distress throughout the world by the provision of financial and/or material assistance of those in need and by the collection, collation and public distribution of related information. And
2. The preservation and protection of good health throughout the world, in particular in relation to issues surrounding HIV/AIDS, by the provision of information and advice to those at risk or who are suffering the effects of HIV/AIDS and, at the discretion of the Trustees, by the provision of financial assistance to those affected.

The Charity is organised so that the trustees meet regularly to manage its affairs.

Public benefit statement

Kick 4 Life has supported the good works of Kick 4 Life Trust in Lesotho which delivers a programme of health education, HIV testing, life-skills development, mentoring and support towards education and employment for orphans and vulnerable children. Lesotho has the world's second highest prevalence of HIV (23.6%) and more than 160,000 children have been orphaned by the disease. This support has been in the form of funding, fundraising support and organisational development including developing strategies and plans, writing fundraising proposals and supporting Monitoring & Evaluation. In doing so Kick 4 Life has furthered its charitable objectives including the relief of poverty, hardship and distress, and the preservation and protection of good health throughout the world.

The trustees have read the Charity Commission's guidance on Public Benefit and consider it with due regard in exercising their power and duties.

KICK 4 LIFE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Kick 4 Life supports the work of our partner charity in Lesotho - Kick 4 Life Trust. During 2023 Kick 4 Life has provided funding, fundraising support and organisational development assistance to Kick 4 Life Trust. This has included developing strategies and plans and supporting programme development, fundraising, HR, safeguarding and Monitoring & Evaluation.

In 2023 our support enabled the following activities and achievements in Lesotho through which Kick 4 Life Trust has engaged more than 4,000 vulnerable children and young people:

- The implementation of community programmes that use sport to deliver a range of interventions for young people in Lesotho including health education, life-skills development, gender rights, financial training and entrepreneurship. This included the new Skills4Life Curriculum developed in partnership with UNICEF, which uses football to help young people develop key transferable life skills, with a focus on employability and entrepreneurship. The Girls United programme also continued, empowering girls and young women with knowledge of gender rights and sexual and reproductive health education, as well as working with boys and young men to promoting gender equality, challenge gender discrimination and reduce acceptance of gender-based violence.

- The continued operation of the Kick4Life Climate Action Group and the implementation of a Green Plan to reduce the organisation's environmental impact, as well as identifying opportunities for wider youth climate action. This included the installation of solar panels at the Kick4Life Centre with support from the British High Commission to the Kingdom of Lesotho. In partnership with the Commonwealth Foundation, Kick 4 Life Trust also launched a new project to strengthen the youth voice for climate action.

- The Test Your Team campaign through which young people can access voluntary testing for HIV with those testing positive referred to ongoing medical treatment, counselling and support.

- Delivery of the Kick4Life Academy which provides intensive and holistic support for vulnerable youth to work towards gaining scholar-athlete scholarships at international universities.

- The continued development of the social enterprises at the Kick4Life Centre - No.7 Restaurant and the Hokahanya Inn & Conference Centre. As well as generating income for Kick 4 Life Trust the enterprises provided structured training and employment for young people, providing them with skills, experience and qualifications to pursue careers in the hospitality sector and achieve sustainable livelihoods.

- Working closely with Kick 4 Life Trust to support the development of the Stadium of Life in Lesotho which started in 2023. This included developing the concept for the stadium to be constructed using sustainably sourced timber. Further funding was secured for the project through sponsorship from the Forest Stewardship Council. The development of this current phase is expected to be completed in 2024.

Fundraising activities

During 2023 Kick 4 Life has undertaken the following:

- Securing grants and developing partnerships on behalf of Kick 4 Life Trust for programme activities. This included UNICEF, the Laureus Sport for Good Foundation, FIFA Foundation, the British High Commission to the Kingdom of Lesotho and the Commonwealth Foundation.

- Recruiting participants for the Kick4Life All Stars Tour 2024.

- Through Kick4Life Assist we have provided training and support to other sport for development organisations including curriculum development, coach training and social enterprise development support. In 2023 this included working with Chance to Shine to provide personal development sessions for their Youth Advisory Board.

KICK 4 LIFE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

FINANCIAL REVIEW

Introduction

- Kick4Life is a Charitable Trust registered in the UK in 2005.
- The trustees are governed by the Trustee Act 2000 which sets out the general power of investment.

Organisational objectives

In line with the founding objectives around the global relief of poverty and the preservation and protection of good health, Kick4Life aims to support the good works of Kick 4 Life Trust, a charity registered in Lesotho, southern Africa. In doing so Kick4Life uses the power of sport to transform the lives of orphans and vulnerable children in Lesotho. This includes health education and HIV prevention, voluntary HIV testing, gender rights education life-skills development, mentoring & support towards education and employment.

This support of Kick 4 Life Trust is manifested in direct financial assistance and support with fundraising, promotion and management and strategic support including Monitoring & Evaluation and Human Resources. Kick4Life's support is focused on capacity-building Kick 4 Life Trust for the long-term success of the organization in achieving its objectives and in achieving growth and financial sustainability.

Investment objectives & Reserves strategy

In investing the reserves, the charity seeks to produce the best financial return within an acceptable level of risk to be determined by trustees. The following parameters will guide investment decisions:

- 85% of the charity's assets should be held in cash, near-cash and low risk investments denominated in Sterling. The majority of these investments should be accessible within a one-month period.
- The remaining 15% may be invested in strategic opportunities that support the objectives of the charity and the work it supports in Lesotho. These may be higher risk investments.
- The charity's cash balances should be deposited with institutions with a minimum rating of A- or invested in a diversified money market fund.

Management, Reporting & Monitoring

- The trustees monitor the performance of all investments on a quarterly basis with updates from the Chief Executive.
- The investment policy will be reviewed on an annual basis at the end-of-year Board meeting with any required changes made in time for the following year.

Reserves policy

The charity's policy on reserves is compliant with those of the Charity Commission. Kick 4 Life's long-term goal is to achieve reserves that amount to six months fixed overheads in the UK to consolidate and strengthen the organisation for its long-term success and stability. In addition, the charity aims to hold reserves that represent six months fixed overheads of Kick 4 Life Trust to strengthen the financial position of our partner organisation and to provide financial assistance if required. The trustees set annual targets for increasing reserves towards target levels and review progress against these targets on a regular basis. They also review the reserves policy on an annual basis at the end of year board meeting in December when the budget for the following year is set.

Financial review

The Trustees are satisfied with the charity's incoming resources of £195,188, which includes investment income of £15,973, and out-going expenditure of £260,454 and the gain on investments of £434.

FUTURE DEVELOPMENTS

Kick 4 Life is aiming to continue its support of Kick 4 Life Trust's work with vulnerable children and young people in Lesotho, and to support the long-term sustainability and social impact of Kick 4 Life Trust. This includes strengthening and improving community programme delivery, the continued development of the Kick4Life Centre and helping to strengthen the financial the organizational sustainability of Kick 4 Life Trust through the effective running and development of its social enterprises.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trust Deed provides for a minimum of 3 Trustees. Were there a requirement for additional Trustees, these would be identified and appointed by the existing Trustees. New Trustees will be given a formal induction program which involves awareness of a trustee's responsibilities, the governance document, administrative procedures, the history and philosophical approach of the charity. A new Trustee would receive a copy of the previous year's Annual Report and Accounts.

KICK 4 LIFE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees review the risks that the charity faces on an ongoing basis and ensure that efficient controls are in place to minimise these.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1112133

Principal address

16 Park Avenue
Little Paxton
Cambridgeshire
PE19 6PB

Trustees

D M Light
B S Fishlock
A Oswald
N Ward
A Whittaker-Brown
J C Morgan
J Meggison-Hill

Independent Examiner

Langdowns DFK
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Approved by order of the board of trustees on 27th June 2024 and signed on its behalf by:

B S Fishlock - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

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

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

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

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KICK 4 LIFE**

Independent examiner's report to the trustees of Kick 4 Life

I report to the charity trustees on my examination of the accounts of Kick 4 Life (the Trust) for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

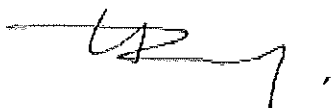
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mrs L A Parry ACA

Langdowns DFK
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

4th July 2024

KICK 4 LIFE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	37,303	-	37,303	35,292
Charitable activities	5				
Social change programs for vulnerable young people		15,534	126,378	141,912	117,822
Other trading activities	3	-	-	-	852
Investment income	4	15,973	-	15,973	3,652
Total		<u>68,810</u>	<u>126,378</u>	<u>195,188</u>	<u>157,618</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	21,336	-	21,336	32,493
		21,336	-	21,336	32,493
Charitable activities	7				
Social change programs for vulnerable young people		44,053	195,065	239,118	142,802
Total		<u>65,389</u>	<u>195,065</u>	<u>260,454</u>	<u>175,295</u>
Net gains on investments		434	-	434	1,205
NET INCOME/(EXPENDITURE)		3,855	(68,687)	(64,832)	(16,472)
RECONCILIATION OF FUNDS					
Total funds brought forward		395,230	260,506	655,736	672,208
TOTAL FUNDS CARRIED FORWARD		<u><u>399,085</u></u>	<u><u>191,819</u></u>	<u><u>590,904</u></u>	<u><u>655,736</u></u>

The notes form part of these financial statements

KICK 4 LIFE**BALANCE SHEET
31ST DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	479	-	479	654
CURRENT ASSETS					
Debtors	13	6,088	-	6,088	11,629
Investments	14	55,626	-	55,626	55,192
Cash at bank		342,938	191,819	534,757	594,067
		<u>404,652</u>	<u>191,819</u>	<u>596,471</u>	<u>660,888</u>
CREDITORS					
Amounts falling due within one year	15	(6,046)	-	(6,046)	(5,806)
NET CURRENT ASSETS		<u>398,606</u>	<u>191,819</u>	<u>590,425</u>	<u>655,082</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>399,085</u>	<u>191,819</u>	<u>590,904</u>	<u>655,736</u>
NET ASSETS		<u>399,085</u>	<u>191,819</u>	<u>590,904</u>	<u>655,736</u>
FUNDS	16				
Unrestricted funds				399,085	395,230
Restricted funds				191,819	260,506
TOTAL FUNDS				<u>590,904</u>	<u>655,736</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th June 2024 and were signed on its behalf by:

D M Light - Trustee

B S Fishlock - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The most significant area of estimation and judgement is that of securing grant funding and donations and the trustees have no concerns that this flow of income will not continue.

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 £.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that the grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met, or the fulfilment of those conditions will be fulfilled in the reporting period.

Consultancy income is the value of services provided. Income is recognised on a percentage degree of completion basis calculated by reference to the time expended compared to the anticipated time.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% straight line
Computer equipment	- 33% straight line

All fixed assets are initially recorded at cost.

Taxation

The charity is exempt from tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

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.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, initially measured at transaction price including transaction costs and subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year or not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods most services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price And subsequently measured at amortised cost using the effective interest rate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Donations	<u>37,303</u>	<u>-</u>	<u>37,303</u>	<u>35,292</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Trading activity income: other	<u>-</u>	<u>-</u>	<u>-</u>	<u>852</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Deposit account interest	<u>15,973</u>	<u>-</u>	<u>15,973</u>	<u>3,652</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Consultancy	Social change programs for vulnerable young people	15,534	500
Grants	Social change programs for vulnerable young people	<u>126,378</u>	<u>117,322</u>
		<u>141,912</u>	<u>117,822</u>

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

	2023 £	2022 £
Common Goal	6,610	20,722
Marr-Munning Trust	10,000	-
Forest Stewardship Council	63,153	-
Coaches Across Continents	3,750	-
Laureus Sport for Good Foundation	21,464	-
UEFA Foundation	21,401	40,102
Charities Aid Foundation	-	8,211
Unrestricted funds	-	48,287
	<u>126,378</u>	<u>117,322</u>

KICK 4 LIFE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

6. RAISING DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Staff costs	14,273	-	14,273	13,747
Seeking donations, grants and legacies	562	-	562	331
Staging fundraising events	746	-	746	9,775
Travel and subsistence	4,428	-	4,428	4,035
Advertising	77	-	77	314
Other fundraising costs	356	-	356	3,622
Depreciation	894	-	894	669
	<u>21,336</u>	<u>-</u>	<u>21,336</u>	<u>32,493</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Social change programs for vulnerable young people	<u>210,006</u>	<u>29,112</u>	<u>239,118</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Social change programs for vulnerable young people	<u>20,239</u>	<u>8,873</u>	<u>29,112</u>
		2023	2022
Independent examiner's fees		2,420	2,300
Payroll fees		550	528
Other fees		2,430	2,300
		<u>5,400</u>	<u>5,160</u>

Support costs, included in the above, are as follows:

Management

	2023 Social change programs for vulnerable young people £	2022 Total activities £
Wages	9,492	8,999
Social security	131	210
Pensions	795	684
Other office costs	213	569
Travel and subsistence	369	216
Insurance	1,256	1,170
Carried forward	<u>12,256</u>	<u>11,848</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

8. SUPPORT COSTS - continued

Management - continued

	2023 Social change programs for vulnerable young people £	2022 Total activities £
Brought forward	12,256	11,848
Telecommunications and website	6,787	1,995
Postage and stationery	788	474
Bank charges	258	201
Medical costs	150	156
	<u>20,239</u>	<u>14,674</u>

Governance costs

	2023 Social change programs for vulnerable young people £	2022 Total activities £
Wages	3,164	3,000
Social security	44	70
Pensions	265	228
Independent Examiner's fee	5,400	5,160
	<u>8,873</u>	<u>8,458</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	63,278	59,992
Social Security costs	872	1,403
Other pension costs	9,156	8,415
	<u>73,306</u>	<u>69,810</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Fundraising, management and support	2	2

KICK 4 LIFE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023****10. STAFF COSTS - continued**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,000 - £70,000	1	-

Pension costs are allocated between raising funds, charitable expenses (restricted and unrestricted) and support costs based on the proportion of time spent on those activities.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,292	-	35,292
Charitable activities			
Social change programs for vulnerable young people	48,787	69,035	117,822
Other trading activities	852	-	852
Investment income	3,652	-	3,652
Total	<u>88,583</u>	<u>69,035</u>	<u>157,618</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	32,493	-	32,493
	<u>32,493</u>	<u>-</u>	<u>32,493</u>
Charitable activities			
Social change programs for vulnerable young people	68,504	74,298	142,802
Total	<u>100,997</u>	<u>74,298</u>	<u>175,295</u>
Net gains on investments	<u>1,205</u>	<u>-</u>	<u>1,205</u>
NET INCOME/(EXPENDITURE)	(11,209)	(5,263)	(16,472)
RECONCILIATION OF FUNDS			
Total funds brought forward	406,439	265,769	672,208
TOTAL FUNDS CARRIED FORWARD	<u><u>395,230</u></u>	<u><u>260,506</u></u>	<u><u>655,736</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st January 2023	1,111	2,078	3,189
Additions	-	719	719
Disposals	-	(1,699)	(1,699)
	<u>1,111</u>	<u>1,098</u>	<u>2,209</u>
At 31st December 2023	1,111	1,098	2,209
DEPRECIATION			
At 1st January 2023	1,111	1,424	2,535
Charge for year	-	894	894
Eliminated on disposal	-	(1,699)	(1,699)
	<u>1,111</u>	<u>619</u>	<u>1,730</u>
At 31st December 2023	1,111	619	1,730
NET BOOK VALUE			
At 31st December 2023	<u>-</u>	<u>479</u>	<u>479</u>
At 31st December 2022	<u>-</u>	<u>654</u>	<u>654</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	2,423	10,581
Prepayments	3,665	1,048
	<u>6,088</u>	<u>11,629</u>

14. CURRENT ASSET INVESTMENTS

	2023 £	2022 £
Charity investment fund	<u>55,626</u>	<u>55,192</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	646	646
Other creditors	5,400	5,160
	<u>6,046</u>	<u>5,806</u>

16. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	395,230	3,855	399,085
Restricted funds			
UEFA Foundation	10,506	(10,506)	-
Denise Coates Foundation	250,000	(121,070)	128,930
Forest Stewardship Council	-	62,889	62,889
	<u>260,506</u>	<u>(68,687)</u>	<u>191,819</u>
TOTAL FUNDS	<u>655,736</u>	<u>(64,832)</u>	<u>590,904</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	68,810	(65,389)	434	3,855
Restricted funds				
UEFA Foundation	21,401	(31,907)	-	(10,506)
Streetfootballworld	6,610	(6,610)	-	-
Denise Coates Foundation	-	(121,070)	-	(121,070)
Laureus Sport for Good Foundation	21,465	(21,465)	-	-
Coaches Across Continents	3,750	(3,750)	-	-
Forest Stewardship Council	63,152	(263)	-	62,889
Marr-Munning Trust	10,000	(10,000)	-	-
	<u>126,378</u>	<u>(195,065)</u>	<u>-</u>	<u>(68,687)</u>
TOTAL FUNDS	<u>195,188</u>	<u>(260,454)</u>	<u>434</u>	<u>(64,832)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	406,439	(11,209)	395,230
Restricted funds			
UEFA Foundation	15,769	(5,263)	10,506
Denise Coates Foundation	250,000	-	250,000
	<u>265,769</u>	<u>(5,263)</u>	<u>260,506</u>
TOTAL FUNDS	<u>672,208</u>	<u>(16,472)</u>	<u>655,736</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	88,583	(100,997)	1,205	(11,209)
Restricted funds				
UEFA Foundation	40,102	(45,365)	-	(5,263)
Streetfootballworld	20,722	(20,722)	-	-
Charities Aid Foundation	8,211	(8,211)	-	-
	<u>69,035</u>	<u>(74,298)</u>	<u>-</u>	<u>(5,263)</u>
TOTAL FUNDS	<u>157,618</u>	<u>(175,295)</u>	<u>1,205</u>	<u>(16,472)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	406,439	(7,354)	399,085
Restricted funds			
UEFA Foundation	15,769	(15,769)	-
Denise Coates Foundation	250,000	(121,070)	128,930
Forest Stewardship Council	-	62,889	62,889
	<u>265,769</u>	<u>(73,950)</u>	<u>191,819</u>
TOTAL FUNDS	<u>672,208</u>	<u>(81,304)</u>	<u>590,904</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	157,393	(166,386)	1,639	(7,354)
Restricted funds				
UEFA Foundation	61,503	(77,272)	-	(15,769)
Streetfootballworld	27,332	(27,332)	-	-
Denise Coates Foundation	-	(121,070)	-	(121,070)
Charities Aid Foundation	8,211	(8,211)	-	-
Laureus Sport for Good Foundation	21,465	(21,465)	-	-
Coaches Across Continents	3,750	(3,750)	-	-
Forest Stewardship Council	63,152	(263)	-	62,889
Marr-Munning Trust	10,000	(10,000)	-	-
	<u>195,413</u>	<u>(269,363)</u>	<u>-</u>	<u>(73,950)</u>
TOTAL FUNDS	<u>352,806</u>	<u>(435,749)</u>	<u>1,639</u>	<u>(81,304)</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2023

17. RELATED PARTY DISCLOSURES

During the year the charity entered into the following transactions with related parties:

Kick 4 Life Trust

The charity has a close working relationship with Kick 4 Life Trust which is a charity based in Lesotho. Under an agreement with the two entities Kick 4 Life is obliged to provide support to Kick 4 Life Trust in the development of strategies, projects, targets and budgets, to raise funds and raise the International profile of Kick 4 Life Trust and the awareness of the HIV/AIDS crisis in Lesotho, to assist with monitoring and evaluation, and to provide technical support. Under the agreement Kick 4 Life Trust is obliged to work closely with Kick 4 Life on strategies, projects, targets and budgets, to assist with fundraising applications, to use funds raised by Kick 4 Life as agreed, and to provide financial and operational reports.

In 2023 grant funding of £135,000 was transferred to Kick 4 Life Trust (2022: 51,493)

Kick 4 Life USA

During the year the charity worked closely with Kick 4 Life USA a sister charity registered in USA which also supports the work of Kick 4 Life Trust in Lesotho.

Mr P Fleming

Mr P Fleming is the joint CEO of the charity.

In 2023 consultancy fees of £Nil were paid to Mr P Fleming (2022: £3,500) for carrying out charitable activities.

The charity paid pension contributions of £3,855 for Mr P Fleming (2022: £3,855).

Mr S Fleming

Mr S Fleming is the joint CEO of the charity and a Trustee of Kick 4 Life Trust.

During the year the charity paid a salary of £63,277, pensions £5,301 and medical costs of £150 to Mr S Fleming (2022: Salary £59,993, pension £4,560, medical costs £156).

During the year the Charity paid £217 (2022:£2,044) for the purchase of the book Radical Football written by Mr S Fleming for both onward sale and free of charge promotional distribution.

During the year the charity reimbursed Mr S Fleming £8,885 for expenditure incurred on behalf of the charity (2022: £14,370). The balance owing to the charity by Mr S Fleming at the year end was £1,535 (2022: £420 owing to the charity).

Donations

Donations received from trustees and related parties without conditions amounted to £240.

18. RESTRICTED FUNDS

UEFA Foundation for Children

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene & sanitation, nutrition, sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

streetfootballworld

Funds expended on delivery of the Social Enterprise Assist project to support Football for Good organisations around the world to improve their financial stability through social enterprise income generation.

Denise Coates Foundation

Restricted grant funding received to be expensed on developing the Stadium of Life project in Lesotho with built-in health facilities, integrated nature, a cultural hub and dedicated spaces for Sport for Development activities.

Laureus Sport for Good Foundation

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene and sanitation, nutrition/sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

18. **RESTRICTED FUNDS - continued**

Coaches Across Continents

Funds restricted to, and expended on, supporting Kick 4 Life Trust in Lesotho.

Forest Stewardship Council

Funds expended on the sponsorship of the stadium of Life for the purposes of construction and development of the stadium.

Marr-Munning Trust

Funds restricted to, and expended on, supporting Kick 4 Life Trust in Lesotho.

KICK 4 LIFE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	37,303	35,292
Other trading activities		
Trading activity income: other	-	852
Investment income		
Deposit account interest	15,973	3,652
Charitable activities		
Consultancy	15,534	500
Grants	126,378	117,322
	<u>141,912</u>	<u>117,822</u>
Total incoming resources	195,188	157,618
EXPENDITURE		
Raising donations and legacies		
Wages	9,492	8,997
Social security	131	211
Pensions	4,650	4,539
Seeking donations, grants and legacies	562	331
Staging fundraising events	746	9,775
Travel and subsistence	4,428	4,035
Advertising	77	314
Other fundraising costs	356	3,622
Depreciation of tangible fixed assets	894	669
	<u>21,336</u>	<u>32,493</u>
Charitable activities		
Wages	41,130	38,996
Social security	566	912
Pensions	3,446	2,964
Travel and subsistence	1,699	2,223
Other charitable costs	21,877	11,563
Funding to Kick 4 Life Trust	135,000	51,493
Fees for charitable activities	6,288	11,519
	<u>210,006</u>	<u>119,670</u>
Support costs		
Management		
Wages	9,492	8,999
Social security	131	210
Pensions	795	684
Other office costs	213	569
Travel and subsistence	369	216
Insurance	1,256	1,170
Telecommunications and website	6,787	1,995
Carried forward	19,043	13,843

This page does not form part of the statutory financial statements

KICK 4 LIFE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
Management		
Brought forward	19,043	13,843
Postage and stationery	788	474
Bank charges	258	201
Medical costs	150	156
	<u>20,239</u>	<u>14,674</u>
Governance costs		
Wages	3,164	3,000
Social security	44	70
Pensions	265	228
Independent Examiner's fee	5,400	5,160
	<u>8,873</u>	<u>8,458</u>
Total resources expended	<u>260,454</u>	<u>175,295</u>
Net expenditure before gains and losses	(65,266)	(17,677)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	434	1,205
Net expenditure	<u>(64,832)</u>	<u>(16,472)</u>

This page does not form part of the statutory financial statements

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Signature Details

Name:	David Light
Email:	davidmlight@hotmail.com
Date & Time:	04/07/2024 14:00:21 PM (BST)
IP Address:	86.12.46.35
Signing Statement:	Kick 4 Life agrees and approves the contents of this document.

Name:	Benjamin Fishlock
Email:	ben@globalstreetart.com
Date & Time:	04/07/2024 10:29:39 AM (BST)
IP Address:	82.19.43.58
Signing Statement:	Kick 4 Life agrees and approves the contents of this document.



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KICK4LIFE

England & Wales - Charity number 1112133

Accounts

Charity registration number 1112133

KICK 4 LIFE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

KICK 4 LIFE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	DM Light BS Fishlock A Oswald N Ward A Whittaker-Brown J Meggison-Hill JC Morgan
Chair	Nicholas Ward
Charity number	1112133
Principal address	16 Park Avenue Little Paxton Cambridgeshire PE19 6PB
Independent examiner	Langdowns DFK Ltd Fleming Court Leigh Road Eastleigh Southampton Hampshire United Kingdom SO50 9PD

KICK 4 LIFE

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Statement of financial activities	8
Balance sheet	9
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KICK 4 LIFE

TRUSTEES' 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 Charities Act 2011 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 charities objects are:

1. The relief of poverty, hardship and distress throughout the world by the provision of financial and/or material assistance of those in need and by the collection, collation and public distribution of related information. And
2. The preservation and protection of good health throughout the world, in particular in relation to issues surrounding HIV/AIDS, by the provision of information and advice to those at risk or who are suffering the effects of HIV/AIDS and, at the discretion of the Trustees, by the provision of financial assistance to those affected.

There has been no change to the policies adopted in furtherance of these objects in the year.

In line with the founding objectives around the global relief of poverty and the preservation and protection of good health, Kick4Life aims to support the good works of Kick 4 Life Trust, a charity registered in Lesotho, Southern Africa. In doing so Kick4Life uses the power of sport to transform the lives of orphans and vulnerable children in Lesotho. This includes health education and HIV prevention, voluntary HIV testing, life-skills development, mentoring & support towards education and employment.

This support of Kick 4 Life Trust is manifested in direct financial assistance and support with fundraising, promotion and management and strategic support including Monitoring & Evaluation and Human Resources. Kick4Life's support is focused on capacity-building Kick 4 Life Trust for the long-term success of the organization in achieving its objectives and in achieving growth and financial sustainability.

Our **vision** is for the effective and widespread use of football as a tool for tackling poverty and disease, and promoting development, in the world's poorest communities.

Our **mission** is to develop and deliver highly effective and innovative development through football programs that address social disadvantage among children and youth and provide opportunities and inspiration for them to transform their lives and achieve their potential.

These efforts are focused in Lesotho in providing opportunities to transform the lives of disadvantaged young people through delivering health education, HIV testing, life-skills development, mentoring and support towards education, employment and sustainable livelihoods for orphans and vulnerable children.

Public Benefit Statement

Kick 4 Life has supported the good works of Kick 4 Life Trust in Lesotho which delivers a programme of health education, HIV testing, life-skills development, mentoring and support towards education and employment for orphans and vulnerable children. Lesotho has the world's second highest prevalence of HIV (23.6%) and more than 160,000 children have been orphaned by the disease. This support has been in the form of funding, fundraising support and organisational development including developing strategies and plans, writing proposals and supporting Mentoring and Evaluation. In doing so Kick 4 Life has furthered its charitable objectives including the relief of poverty, hardship and distress and the preservation and the protection of good health throughout the world.

The Trustees have read the Charity Commission's guidance on Public benefit and consider it with due regard in exercising their power and duties.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Charitable activities

Kick 4 Life supports the work of our partner charity in Lesotho - Kick 4 Life Trust. During 2022 Kick 4 Life has provided funding, fundraising support and organisational development assistance to Kick 4 Life Trust. This has included developing strategies and plans and supporting programme development, fundraising, HR, child protection and Monitoring & Evaluation.

In 2022 this included helping Kick 4 Life Trust to continue responding to the unprecedented challenges of the Coronavirus pandemic which caused cessation of normal sports-based programmes and the temporary closure of the hospitality social enterprises during January and February. Support included fundraising, programme adaptation and delivery, and responding to management and operational challenges related to the pandemic. By the end of the year, the impact of the pandemic was considerably reduced with on-field programme delivery by Kick for Life Trust fully resumed and with the social enterprises back open and recovering well after years of closures and restrictions.

Our support enabled the following activities and achievements in Lesotho in 2022 through which Kick 4 Life Trust has engaged more than 5,000 young people:

- The implementation of community programmes that use sport to deliver a range of interventions for young people in Lesotho including health education, life-skills development, gender rights, financial training and entrepreneurship. This included the Good Health & Climate Action through Sport Curriculum which addresses the most pressing health challenges facing young people in Lesotho, as well promoting awareness of the health impacts of climate change. This included the continued operation of the Kick 4 Life Climate Action Group and the implementation of a Green Plan to reduce the organisation's environmental impact, as well as identifying opportunities for wider youth climate action. The Girls United programme also continued, empowering girls and young women with knowledge of gender rights and sexual and reproductive health education. A parallel programme - Champions United, was also delivered, working with boys and young men to promote gender equality and reduce acceptance of gender-based violence
- The Test Your Team campaign through which young people can access voluntary testing for HIV with those testing positive referred to ongoing medical treatment, counselling and support.
- Delivery of the Kick 4 Life Academy which provides intensive and holistic support for vulnerable youth to work towards gaining scholar-athlete scholarships at international universities.
- The continued development of the social enterprises at the Kick 4 Life Centre – No.7 restaurant and the Hokahanya Inn & Conference Centre. As well as generating income for Kick 4 Life Trust the enterprises provided structured training and employment for young people, providing them with skills, experience and qualifications to pursue careers in the hospitality sector and achieve sustainable livelihoods.
- Working closely with Kick 4 Life Trust to plan the development of the Stadium of Life in Lesotho. After delays related to the coronavirus pandemic, the development is planned to take place in 2023 at the Kick 4 Life centre, with planned expenditure of the grant from the Denise Coates Foundation which was received in 2021 and held during 2022.
- Continued development and delivery of Social Enterprise Assist through Common Goal to support Sport for Development organisations in increasing their sustainability and impact. In 2022 this included working with VAP in Kenya to support them with opening a new restaurant, sharing our experience of supporting Kick 4 Life Trust with the opening of No.7 in 2014.
- With significant programme funding coming via the UK, a number of consultants were engaged by the UK charity to work directly with the programmes in Lesotho in a wide range of areas from financial and management to project delivery and social enterprise.

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Fundraising activities

During 2022 Kick 4 Life has undertaken the following:

- Securing grants and developing partnerships on behalf of Kick 4 Life Trust for programme activities. This included the Laureus Sport for Good Foundation, the UEFA Foundation for Children, FIFA Foundation, the Australian High Commission, the British High Commission and Astra Zeneca via the Charities Aid Foundation
- Recruiting participants for the Kick 4 Life All Stars Tour 2024. This will be the first tour since 2018 and the subsequent interruption of the coronavirus pandemic.
- Through Kick 4 Life Assist we have provided training and support to other sport for development organisations including curriculum development, coach training and social enterprise development support. In 2022 this included working with the International Trade Centre to deliver Kick 4 Trade coach and curriculum training in Iraq, as well as build the capacity of other organisations using sport for social change around the world.

Financial review

The Trustees are satisfied with the charity's incoming resources of £157,617, the out-going expenditure of £175,305 and the gain on investments of £1,205.

Investment Objectives & Reserves Strategy

It is a policy of the charity to hold reserves representing combined six months expenditure of Kick4Life UK and Kick 4 Life Trust. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to sustain the current activities of both entities, while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees set annual targets for maintaining reserves at target levels, and review progress against these targets on a regular basis. They also review the reserves policy on an annual basis at the end of year board meeting in December when the budget for the following year is set.

In terms of its investments, the charity seeks to produce the best financial return within an acceptable level of risk to be determined by trustees. The following parameters will guide investment decisions:

- 85% of the charity's assets should be held in cash, near-cash and low risk investments denominated in Sterling. The majority of these investments should be accessible within a one-month period.
- The remaining 15% may be invested in strategic opportunities that support the objectives of the charity and the work it supports in Lesotho. These may be higher risk investments.
- The charity's cash balances should be deposited with institutions with a minimum rating of A- or invested in a diversified money market fund.

The charity is continuing to carefully monitor the ongoing impact of the coronavirus pandemic on the funding environment. This includes the impact on the hospitality social enterprises in Lesotho run by Kick 4 Life Trust, and the ability of the charity to run international fundraising tours which have been a core part of the funding model over the last decade. The charity will aim to identify new and diverse means of generating income to ensure that current levels of charitable activity can be maintained in the coming years.

Risk management

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

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Future developments

Kick 4 Life is aiming to continue its support of Kick 4 Life Trust's work with orphans and vulnerable children and young people in Lesotho, and to support the long-term sustainability and success of Kick 4 Life Trust. This includes strengthening and improving programme delivery, the continued development of the Kick4Life Centre and helping to strengthen the financial and organizational sustainability of Kick 4 Life Trust through the effective running and development of its social enterprises.

We continue to support Kick 4 Trust in responding to the impact of the Coronavirus pandemic. Sports-based programming is resuming in Lesotho and the social enterprises are currently undergoing a phased reopening. We do, however, expect a continued impact on sustainability over the coming years and will continue to provide fundraising, programme and management support.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Kick4Life is a Charitable Trust registered in the UK in 2005. The trustees are governed by the Trustee Act 2000 which sets out the general power of investment.

The trustees who served during the year and up to the date of signature of the financial statements were:

DM Light

BS Fishlock

A Oswald

N Ward

A Whittaker-Brown

J Meggison-Hill

JC Morgan

Recruitment and appointment of new trustees

The Trust Deed provides for a minimum of 3 Trustees. Were there a requirement for additional Trustees, these would be identified and appointed by the existing Trustees. New Trustees will be given a formal induction program which involves awareness of a trustee's responsibilities, the governance document, administrative procedures, the history and philosophical approach of the charity. A new Trustee would receive a copy of the previous year's Annual Report and Accounts.

Management, Reporting & Monitoring

The Charity is organised so that the trustees meet regularly to manage its affairs.

The trustees monitor the performance of all investments on a quarterly basis with updates from the Chief Executive.

The investment policy will be reviewed on an annual basis at the end-of-year board meeting with any required changes made in time for the following year.

Other information

The charity is also known as Kick4Life Football Club.

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

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

.....
BS Fishlock
Trustee
Dated:

KICK 4 LIFE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In relation to the financial statements which comprise the statement of financial activities, the balance sheet and the related notes:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.
- The trustees confirm that they have made available to Langdowns DFK Ltd, all the charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the charity for the year ended 31 December 2022.

KICK 4 LIFE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KICK 4 LIFE

I report to the trustees on my examination of the financial statements of Kick 4 Life (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Mrs LA Parry ACA
Langdowns DFK Ltd

Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD
United Kingdom

Dated: 17 July 2023

KICK 4 LIFE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	35,291	-	35,291	24,890	-	24,890
Charitable activities	3	48,787	69,035	117,822	33,767	372,449	406,216
Other trading activities	4	852	-	852	-	-	-
Investments	5	3,652	-	3,652	414	-	414
Total Income		88,582	69,035	157,617	59,071	372,449	431,520
Expenditure on:							
Raising funds	6	32,493	-	32,493	21,112	-	21,112
Charitable activities	7	68,513	74,299	142,812	(3,034)	172,274	169,240
Total resources expended		101,006	74,299	175,305	18,078	172,274	190,352
Net gains/(losses) on investments	11	1,205	-	1,205	6,579	-	6,579
Net movement in funds		(11,219)	(5,264)	(16,483)	47,572	200,175	247,747
Fund balances at 1 January 2022		406,441	265,769	672,210	358,868	65,593	424,461
Fund balances at 31 December 2022		395,222	260,505	655,727	406,440	265,768	672,208

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KICK 4 LIFE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		654		1,323
Current assets					
Debtors	15	11,629		5,687	
Investments	16	55,192		53,987	
Cash at bank and in hand		594,067		617,653	
		<u>660,888</u>		<u>677,327</u>	
Creditors: amounts falling due within one year	17	<u>(5,806)</u>		<u>(6,441)</u>	
Net current assets			655,082		670,886
Total assets less current liabilities			<u>655,736</u>		<u>672,209</u>
Income funds					
Restricted funds	19	260,505		265,768	
Unrestricted funds		395,222		406,440	
		<u>655,727</u>		<u>672,208</u>	

The financial statements were approved by the Trustees on

.....
DM Light
Trustee

.....
BS Fishlock
Trustee

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity Information

Kick 4 Life is a Charitable Trust registered in the UK in 2005.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, modified to include certain financial instruments at fair value. 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.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that the grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met, or the fulfilment of those conditions will be fulfilled in the reporting period.

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Consultancy income is the value of services provided. Income is recognised on a percentage degree of completion basis calculated by reference to the time expended compared to the anticipated time.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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:

Plant and equipment	20% on cost
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	35,291	24,890
	<u> </u>	<u> </u>
Donations and gifts		
Donations	33,425	24,240
Gift aid	1,866	650
	<u> </u>	<u> </u>
	<u>35,291</u>	<u>24,890</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Charitable activities

	Social change programs for vulnerable young people 2022 £	Social change programs for vulnerable young people 2021 £
Consultancy	500	33,767
Grants	117,322	372,449
	<u>117,822</u>	<u>406,216</u>
Analysis by fund		
Unrestricted funds	48,787	33,767
Restricted funds	69,035	372,449
	<u>117,822</u>	<u>406,216</u>

4 Other trading activities

	Unrestricted funds 2022 £	Total 2021 £
Trading activity Income: other	852	-
	<u>852</u>	<u>-</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	3,652	414
	<u>3,652</u>	<u>414</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	331	216
Staging fundraising events	9,775	3,313
Travel and subsistence	4,035	210
Advertising	314	-
Other fundraising costs	3,622	214
Staff costs	13,747	16,489
Depreciation and impairment	669	670
	<hr/>	<hr/>
Fundraising and publicity	32,493	21,112
	<hr/>	<hr/>
	<u>32,493</u>	<u>21,112</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities

	Social change programs for vulnerable young people 2022 £	Social change programs for vulnerable young people 2021 £
Staff costs	42,872	44,221
Travel & subsistence	-	2
Other charitable costs	11,564	80
Travel & subsistence	2,223	-
Funding to Kick 4 Life Trust	51,493	80,000
Fees for charitable activities	11,519	25,941
	<u>119,671</u>	<u>150,244</u>
Share of support costs (see note 8)	14,683	11,110
Share of governance costs (see note 8)	8,458	7,886
	<u>142,812</u>	<u>169,240</u>
Analysis by fund		
Unrestricted funds	68,513	(3,034)
Restricted funds	74,299	172,274
	<u>142,812</u>	<u>169,240</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	9,893	3,298	13,191	3,158	6,317
Other office costs	569	-	569	-	356
Travel and subsistence	216	-	216	-	282
Insurance	1,170	-	1,170	-	963
Telecommunications and website	1,995	-	1,995	-	2,153
Medical costs	156	-	156	-	305
Print, post and stationery	474	-	474	-	3,673
Bank charges	201	-	201	-	219
Accountancy fees	-	5,160	5,160	-	4,728
	<u>14,674</u>	<u>8,458</u>	<u>23,132</u>	<u>11,110</u>	<u>18,996</u>
Analysed between Charitable activities	<u>14,683</u>	<u>8,458</u>	<u>23,141</u>	<u>11,110</u>	<u>18,996</u>

	2022	2021
Independent examiner's fees	2,300	2,100
Payroll fees	528	528
Other fees	2,300	2,100
Total fees	<u>5,160</u>	<u>4,728</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Fundraising, management, support and charitable work	<u>2</u>	<u>2</u>
Employment costs	2022 £	2021 £
Wages and salaries	59,992	57,000

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Employees	(Continued)	
Social security costs	1,403	1,613
Other pension costs	8,415	8,414
	<u>69,810</u>	<u>67,027</u>

Pension costs are allocated between raising funds, charitable expenses (restricted and unrestricted) and support costs based on the proportion of time spent on those activities.

There were no employees whose annual remuneration was £60,000 or more.

11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Revaluation of investments	1,205	6,579
	<u>1,205</u>	<u>6,579</u>

12 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.

13 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 January 2022	1,111	2,078	3,189
At 31 December 2022	<u>1,111</u>	<u>2,078</u>	<u>3,189</u>
Depreciation and impairment			
At 1 January 2022	1,093	772	1,865
Depreciation charged in the year	18	652	670
At 31 December 2022	<u>1,111</u>	<u>1,424</u>	<u>2,535</u>
Carrying amount			
At 31 December 2022	-	654	654
At 31 December 2021	<u>17</u>	<u>1,306</u>	<u>1,323</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14	Financial Instruments	2022	2021
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through profit or loss	55,192	53,987
		<u> </u>	<u> </u>
15	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Other debtors	10,581	479
	Prepayments and accrued income	1,048	5,208
		<u> </u>	<u> </u>
		11,629	5,687
		<u> </u>	<u> </u>
16	Current asset Investments	2022	2021
		£	£
	Investments	55,192	53,987
		<u> </u>	<u> </u>
17	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other taxation and social security	646	967
	Other creditors	-	746
	Accruals and deferred income	5,160	4,728
		<u> </u>	<u> </u>
		5,806	6,441
		<u> </u>	<u> </u>

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £8,415 (2021 - £8,414).

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Movement in funds

Movement in funds

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

19 Restricted funds

(Continued)

	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Laureus Sport for Good Foundation	-	25,614	(25,614)	-	-	-	-
King Baudouin Foundation	-	7,954	(7,954)	-	-	-	-
UEFA Foundation	-	63,761	(47,992)	15,769	40,102	(45,365)	10,506
Laureus Sport for Good Response Fund	4,000	-	(4,000)	-	-	-	-
Comic Relief Emergency Grant	-	6,250	(6,250)	-	-	-	-
SOL Foundation	10,000	18,870	(28,870)	-	-	-	-
streetfootballworld	51,592	-	(51,592)	-	20,722	(20,722)	-
Denise Coates Foundation	-	250,000	-	250,000	-	-	250,000
Charities Aid Foundation	-	-	-	-	8,211	(8,211)	-
	<u>65,593</u>	<u>372,449</u>	<u>(172,272)</u>	<u>265,769</u>	<u>69,036</u>	<u>(74,299)</u>	<u>260,505</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Restricted funds

(Continued)

Laureus Sport for Good Foundation

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene and sanitation, nutrition/sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

King Baudouin Foundation

Funds expended on and restricted to the delivery of the Social Enterprise Assist project to support sport for development organizations around the world in improving their financial sustainability through the development and implementation of social enterprises.

UEFA Foundation for Children

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene & sanitation, nutrition, sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

Laureus Sport for Good Response Fund

Funds expended on and restricted to adapting Kick 4 Life Trust's on-field programmes to animated versions, and to delivering the content online and via community screenings during the coronavirus pandemic.

Comic Relief Emergency Fund

Funds expended on and restricted to responding to the impact of the coronavirus pandemic on the charity and on Kick 4 Life Trust in Lesotho.

SOL Foundation

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene & sanitation, nutrition, sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

streetfootballworld

Funds expended on delivery of the Social Enterprise Assist project to support Football for Good organisations around the world to improve their financial stability through social enterprise income generation.

Denise Coates Foundation

Restricted grant funding received to be expended on developing the Stadium of Life project in Lesotho with built-in health facilities, integrated nature, a cultural hub and dedicated spaces for Sport for Development activities.

Charities Aid Foundation

Funds expended on the delivery of the Good Health & Wellbeing through Sport project in Lesotho including training 100 health workers to deliver curriculum activities.

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

20 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	654	-	654	1,324	-	1,324
Current assets/(liabilities)	394,576	260,506	655,082	405,116	265,769	670,885
	<u>395,230</u>	<u>260,506</u>	<u>655,736</u>	<u>406,440</u>	<u>265,769</u>	<u>672,209</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>59,993</u>	<u>57,000</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Related party transactions

(Continued)

During the year the charity entered into the following transactions with related parties:

Kick 4 Life Trust

The charity has a close working relationship with Kick 4 Life Trust which is a charity based in Lesotho. Under an agreement with the two entities Kick 4 Life is obliged to provide support to Kick for Life Trust in the development of strategies, projects, targets and budgets, to raise funds and raise the International profile of Kick 4 Life Trust and the awareness of the HIV/AIDS crisis in Lesotho, to assist with monitoring and evaluation, and to provide technical support. Under the agreement Kick 4 Life Trust is obliged to work closely with Kick 4 Life on strategies, projects, targets and budgets, to assist with fundraising applications, to use funds raised by Kick 4 Life as agreed, and to provide financial and operational reports.

In 2022 grant funding of £51,493 was transferred to Kick 4 Life Trust (2021: £80,000).

Kick 4 Life USA

During the year the charity has worked closely with Kick 4 Life USA a sister charity registered in USA which also supports the work of Kick 4 Life Trust in Lesotho.

Mr P Fleming

Mr P Fleming is the joint CEO of the charity and a Trustee of Kick 4 Life Trust

In 2022 consultancy fees of £3,500 were paid to Mr P Fleming (2021; nil) for carrying out charitable activities.

The charity paid pension contributions of £3,855 for Mr P Fleming (2021; £3,855).

Mr S Fleming

Mr S Fleming is the joint CEO of the charity and a Trustee of Kick4Life Trust.

During the year the charity paid a salary of £59,993, pensions of £4,560 and medical costs of £156 to Mr S Fleming (2021: salary £57,000, pension £4,560, medical costs £305).

During the year the Charity paid £2,044 (2021: £3,247) for the purchase of the book Radical Football written by Mr S Fleming for both onward sale and free of charge promotional distribution.

During the year the charity reimbursed Mr S Fleming £14,370 for expenditure incurred on behalf of the charity (2021: £4,358). The balance owing to the charity by Mr S Fleming at the year end was £420 (2021: £710 owing by the charity).

Donations

Donations received from trustees and related parties without conditions amounted to £400 in total.

Virtual Cabinet Portal Digital Signatures

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Signature 1

Signed by David Light using authentication code c3ReVEIVNy5cdiRp at IP address 82.24.85.102, on 2023/07/10 20:21:13 Z.

David Light's e-mail address is: davidm1ight@hotmail.com.

Signature 2

Signed by Ben Fishlock using authentication code RG5ONTROIUclLDRk at IP address 82.19.153.245, on 2023/07/12 08:07:47 Z.

Ben Fishlock's e-mail address is: benjaminfishlock@hotmail.com.

KICK4LIFE

England & Wales - Charity number 1112133

Accounts

Charity registration number 1112133

KICK 4 LIFE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

KICK 4 LIFE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	DM Light BS Fishlock A Oswald N Ward A Whittaker-Brown J Meggison-Hill JC Morgan
Chair	Nicholas Ward
Charity number	1112133
Principal address	16 Park Avenue Little Paxton Cambridgeshire PE19 6PB
Independent examiner	Parry Hancock Webb House 20 Bridge Road Park Gate Southampton Hampshire England SO31 7GE

KICK 4 LIFE

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KICK 4 LIFE

TRUSTEES' 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 Charities Act 2011 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 charities objects are:

1. The relief of poverty, hardship and distress throughout the world by the provision of financial and/or material assistance of those in need and by the collection, collation and public distribution of related information. And
2. The preservation and protection of good health throughout the world, in particular in relation to issues surrounding HIV/AIDS, by the provision of information and advice to those at risk or who are suffering the effects of HIV/AIDS and, at the discretion of the Trustees, by the provision of financial assistance to those affected.

There has been no change to the policies adopted in furtherance of these objects in the year.

In line with the founding objectives around the global relief of poverty and the preservation and protection of good health, Kick4Life aims to support the good works of Kick 4 Life Trust, a charity registered in Lesotho, southern Africa. In doing so Kick4Life uses the power of sport to transform the lives of orphans and vulnerable children in Lesotho. This includes health education and HIV prevention, voluntary HIV testing, life-skills development, mentoring & support towards education and employment.

This support of Kick 4 Life Trust is manifested in direct financial assistance and support with fundraising, promotion and management and strategic support including Monitoring & Evaluation and Human Resources. Kick4Life's support is focused on capacity-building Kick 4 Life Trust for the long-term success of the organization in achieving its objectives and in achieving growth and financial sustainability.

Our **vision** is for the effective and widespread use of football as a tool for tackling poverty and disease, and promoting development, in the world's poorest communities.

Our **mission** is to develop and deliver highly effective and innovative development through football programs that address social disadvantage among children and youth and provide opportunities and inspiration for them to transform their lives and achieve their potential.

These efforts are focused in Lesotho in providing opportunities to transform the lives of disadvantaged young people through delivering health education, HIV testing, life-skills development, mentoring and support towards education, employment and sustainable livelihoods for orphans and vulnerable children.

Public Benefit Statement

Kick 4 Life has supported the good works of Kick 4 Life Trust in Lesotho which delivers a programme of health education, HIV testing, life-skills development, mentoring and support towards education and employment for orphans and vulnerable children. Lesotho has the world's second highest prevalence of HIV (23.2%) and more than 130,000 children have been orphaned by the disease. This support has been in the form of funding, fundraising support and organisational development including developing strategies and plans, writing proposals and supporting Mentoring and Evaluation. In doing so Kick 4 Life has furthered its charitable objectives including the relief of poverty, hardship and distress and the preservation and the protection of good health throughout the world.

The Trustees have read the Charity Commission's guidance on Public benefit and consider it with due regard in exercising their power and duties.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

Charitable activities

Kick 4 Life supports the work of our partner charity in Lesotho - Kick 4 Life Trust. During 2020 Kick 4 Life has provided funding, fundraising support and organisational development assistance to Kick 4 Life Trust. This has included developing strategies and plans and supporting programme development, HR, child protection and Monitoring & Evaluation.

In 2021 this also included helping Kick 4 Life Trust respond to the unprecedented challenges of the Coronavirus pandemic which caused the temporary cessation of normal sports-based programmes and the temporary closure of the hospitality social enterprises. Support included fundraising, programme adaptation and delivery, and responding to management and operational challenges related to the pandemic.

Our support has enabled the following activities and achievements in Lesotho in 2021 through which Kick 4 Life Trust has engaged more than 5,000 young people:

- The implementation of community programmes that use sport to deliver a range of interventions for young people in Lesotho including health education, life-skills development, gender rights, financial training and entrepreneurship. This included the Good Health & Climate Action through Sport Curriculum which addresses the most pressing health challenges facing young people in Lesotho, as well promoting awareness of the health impacts of climate change. This included the creation and operation of the Kick4Life Climate Action Group and the development of a Green Plan to reduce the organisation's environmental impact, as well as identifying opportunities for wider youth climate action. The Girls United programme also continued, empowering girls and young women with knowledge of gender rights and sexual and reproductive health education. A parallel programme - Champions United, was also delivered, working with boys and young men to promoting gender equality and reduce acceptance of gender-based violence
- The Test Your Team campaign through which young people can access voluntary testing for HIV with those testing positive referred to ongoing medical treatment, counselling and support.
- Delivery of the Kick4Life Academy which provides intensive and holistic support for vulnerable youth to work towards gaining scholar-athlete scholarships at international universities.
- The continued development of the social enterprises at the Kick4Life Centre – No.7 restaurant and the Hokahanya Inn & Conference Centre. As well as generating income for Kick 4 Life Trust the enterprises provided structured training and employment for young people, providing them with skills, experience and qualifications to pursue careers in the hospitality sector and achieve sustainable livelihoods.
- Continued development and delivery of Social Enterprise Assist through Common Goal to support Sport for Development organisations in increasing their sustainability and impact. In 2021 this included the creation and delivery of RAFT - a new support tool to help organizations respond to the funding and financial challenges caused by the Coronavirus pandemic. We worked with 10 Sport for Development organizations around the world through this initiative.
- With significant programme funding coming via the UK, a number of consultants were engaged by the UK charity to work directly with the programmes in Lesotho in a wide range of areas from financial and management to project delivery and social enterprise.

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Fundraising activities

During 2021 Kick 4 Life has undertaken the following:

- Securing grants and developing partnerships on behalf of Kick 4 Life Trust for programme activities. This included the Laureus Sport for Good Foundation, the UEFA Foundation for Children, FIFA Foundation, Comic Relief, the Swedish Postcode Foundation, the Australian High Commission, the British High Commission, GIZ and the SOL Foundation
- Securing a grant of £250,000 from the Denise Coates Foundation for the development of the Stadium of Life in Lesotho, with in-built health facilities, integrated nature, a cultural hub and dedicated spaces for Sport for Development activities. Delays related to the pandemic prevented the development from progressing in 2021 but we are working closely with Kick4Life Trust in Lesotho to undertake the project in 2022-2023.
- Fundraising in response to the impact of the Coronavirus pandemic to access emergency funding sources as well as to enable online and adapted delivery of health programmes.
- Through Kick4Life Assist we have provided training and support to other sport for development organisations including curriculum development, coach training and social enterprise development support. In 2021 this included working with the International Trade Centre to deliver Kick for Trade coach and curriculum training in the Gambia and Guinea, and delivering health coach and curriculum training to Slum2School coaches in Nigeria. This has generated income for the Charity as well as enabling us to build the capacity of other organisations using sport for social change around the world

Financial review

The Trustees are satisfied with the charity's incoming resources of £431,518, the out-going expenditure of £190,350 and the gain on investments of £6,579

It is a policy of the charity to hold reserves representing combined six months expenditure of Kick4Life UK and Kick 4 Life Trust. The trustees considers that reserve at this level will ensure that, in the event of a significant drop in funding, they will be able to sustain the current activities of both entities, while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees set annual targets for maintaining reserves at target levels, and review progress against these targets on a regular basis. They also review the reserves policy on an annual basis at the end of year board meeting in December when the budget for the following year is set.

Investment Objectives & Reserves Strategy

Kick4Life aims to maintain reserves to a level of six months combined expenditure for Kick4Life and Kick 4 Life Trust. This is in line with widespread guidance about good financial practice, and will put both organizations in a strong position to pursue their common objectives.

In doing so the charity seeks to produce the best financial return within an acceptable level of risk to be determined by trustees. The following parameters will guide investment decisions:

- 85% of the charity's assets should be held in cash, near-cash and low risk investments denominated in Sterling. The majority of these investments should be accessible within a one-month period.
- The remaining 15% may be invested in strategic opportunities that support the objectives of the charity and the work it supports in Lesotho. These may be higher risk investments.
- The charity's cash balances should be deposited with institutions with a minimum rating of A- or invested in a diversified money market fund.

The charity is continuing to carefully monitor the ongoing impact of the coronavirus pandemic on the funding environment. This includes the impact on the hospitality social enterprises in Lesotho run by Kick 4 Life Trust, and the ability of the charity to run international fundraising tours which have been a core part of the funding model over the last decade. The charity will aim to identify new and diverse means of generating income to ensure that current levels of charitable activity can be maintained in the coming years.

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Risk management

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

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future developments

Kick 4 Life is aiming to continue its support of Kick 4 Life Trust's work with orphans and vulnerable children and young people in Lesotho, and to support the long-term sustainability and success of Kick 4 Life Trust. This includes strengthening and improving programme delivery, the continued development of the Kick4Life Centre and helping to strengthen the financial the organizational sustainability of Kick 4 Life Trust through the effective running and development of its social enterprises.

We continue to support Kick 4 Trust in responding to the impact of the Coronavirus pandemic. Sports-based programming is resuming in Lesotho and the social enterprises are currently undergoing a phased reopening. We do, however, expect a continued impact on sustainability over the coming years and will continue to provide fundraising, programme and management support.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Kick4Life is a Charitable Trust registered in the UK in 2005. The trustees are governed by the Trustee Act 2000 which sets out the general power of investment.

The trustees who served during the year and up to the date of signature of the financial statements were:

DM Light
BS Fishlock
A Oswald
N Ward
A Whittaker-Brown
J Meggison-Hill
JC Morgan

Recruitment and appointment of new trustees

The Trust Deed provides for a minimum of 3 Trustees. Were there a requirement for additional Trustees, these would be identified and appointed by the existing Trustees. New Trustees will be given a formal induction program which involves awareness of a trustee's responsibilities, the governance document, administrative procedures, the history and philosophical approach of the charity. A new Trustee would receive a copy of the previous year's Annual Report and Accounts.

Management, Reporting & Monitoring

The Charity is organised so that the trustees meet regularly to manage its affairs.

The trustees monitor the performance of all investments on a quarterly basis with updates from the Chief Executive.

The investment policy will be reviewed on an annual basis at the end-of-year board meeting with any required changes made in time for the following year.

Other information

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

The charity is also known as Kick4Life Football Club.

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

.....
BS Fishlock
Trustee
Dated:

KICK 4 LIFE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In relation to the financial statements which comprise the statement of financial activities, the balance sheet and the related notes:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.
- The trustees confirm that they have made available to Parry Hancock, all the charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the charity for the year ended 31 December 2021.

KICK 4 LIFE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KICK 4 LIFE

I report to the trustees on my examination of the financial statements of Kick 4 Life (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



DJC Hancock FCA

Parry Hancock

Webb House
20 Bridge Road
Park Gate
Southampton
Hampshire
SO31 7GE
England

Dated: 26/8/22

KICK 4 LIFE

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

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	24,888	-	24,888	31,725	-	31,725
Charitable activities	3	33,767	372,449	406,216	48,421	257,589	306,010
Investments	4	414	-	414	1,435	-	1,435
Total income		<u>59,069</u>	<u>372,449</u>	<u>431,518</u>	<u>81,581</u>	<u>257,589</u>	<u>339,170</u>
Expenditure on:							
Raising funds	5	21,112	-	21,112	30,262	-	30,262
Charitable activities	6	(3,034)	172,272	169,238	25,817	217,634	243,451
Total resources expended		<u>18,078</u>	<u>172,272</u>	<u>190,350</u>	<u>56,079</u>	<u>217,634</u>	<u>273,713</u>
Net gains/(losses) on investments	10	6,579	-	6,579	(12,918)	-	(12,918)
Net movement in funds		<u>47,570</u>	<u>200,177</u>	<u>247,747</u>	<u>12,584</u>	<u>39,955</u>	<u>52,539</u>
Fund balances at 1 January 2021		<u>358,870</u>	<u>65,592</u>	<u>424,462</u>	<u>346,285</u>	<u>25,636</u>	<u>371,921</u>
Fund balances at 31 December 2021		<u><u>406,440</u></u>	<u><u>265,769</u></u>	<u><u>672,209</u></u>	<u><u>358,869</u></u>	<u><u>65,591</u></u>	<u><u>424,460</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KICK 4 LIFE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,323		34
Current assets					
Debtors	13	5,687		2,079	
Investments	14	53,987		47,409	
Cash at bank and in hand		617,653		380,642	
		<u>677,327</u>		<u>430,130</u>	
Creditors: amounts falling due within one year	15	<u>(6,441)</u>		<u>(5,703)</u>	
Net current assets			670,886		424,427
Total assets less current liabilities			<u>672,209</u>		<u>424,461</u>
Income funds					
Restricted funds	17		265,769		65,591
Unrestricted funds			406,440		358,869
			<u>672,209</u>		<u>424,460</u>

The financial statements were approved by the Trustees on

.....
DM Light
Trustee

.....
BS Fishlock
Trustee

KICK 4 LIFE

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

1 Accounting policies

Charity Information

Kick 4 Life is a Charitable Trust registered in the UK in 2005.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that the grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met, or the fulfilment of those conditions will be fulfilled in the reporting period.

Consultancy income is the value of services provided. Income is recognised on a percentage degree of completion basis calculated by reference to the time expended compared to the anticipated time.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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:

Plant and equipment	20% on cost
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	24,888	31,725

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations and legacies		(Continued)	
Donations and gifts			
Donations	24,238	29,211	
Gift aid	650	2,514	
	<u>24,888</u>	<u>31,725</u>	
3 Charitable activities		Social change programs for vulnerable young people 2021	Social change programs for vulnerable young people 2020
		£	£
Consultancy	33,767	48,421	
Grants	372,449	257,589	
	<u>406,216</u>	<u>306,010</u>	
Analysis by fund			
Unrestricted funds	33,767	48,421	
Restricted funds	372,449	257,589	
	<u>406,216</u>	<u>306,010</u>	
4 Investments		Unrestricted funds 2021	Unrestricted funds 2020
		£	£
Interest receivable	414	1,435	
	<u>414</u>	<u>1,435</u>	

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	216	446
Consultancy fees	-	14,400
Staging fundraising events	3,313	1,003
Travel and subsistence	210	164
Advertising	-	114
Other fundraising costs	214	133
Staff costs	16,489	13,333
Depreciation and impairment	670	669
	<hr/>	<hr/>
Fundraising and publicity	21,112	30,262
	<hr/>	<hr/>
	<u>21,112</u>	<u>30,262</u>

Depreciation and impairment includes loss on disposal of tangible fixed assets nil (2020 - £476)

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	Social change programs for vulnerable young people 2021 £	Social change programs for vulnerable young people 2020 £
Staff costs	44,221	50,547
Travel & subsistence	-	1,088
Computer costs	-	3,795
Other charitable costs	80	27,942
Funding to Kick 4 Life Trust	80,000	57,562
Fees for charitable activities	25,941	90,435
	<u>150,242</u>	<u>231,369</u>
Share of support costs (see note 7)	11,110	6,229
Share of governance costs (see note 7)	7,886	5,853
	<u>169,238</u>	<u>243,451</u>
Analysis by fund		
Unrestricted funds	(3,034)	25,817
Restricted funds	172,272	217,634
	<u>169,238</u>	<u>243,451</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Support costs

	Support costs £	Governance costs £	2021 Support costs £	Governance costs £	2020 £
Staff costs	3,159	3,158	6,317	1,896	3,159
Other office costs	356	-	356	-	-
Travel and subsistence	282	-	282	610	610
Insurance	963	-	963	1,038	1,038
Telecommunications and website	2,153	-	2,153	876	876
Medical costs	305	-	305	135	135
Print, post and stationery	3,673	-	3,673	1,613	1,613
Bank charges	219	-	219	61	61
Accountancy fees	-	4,728	4,728	-	4,590
	<u>11,110</u>	<u>7,886</u>	<u>18,996</u>	<u>6,229</u>	<u>12,082</u>
Analysed between Charitable activities	<u>11,110</u>	<u>7,886</u>	<u>18,996</u>	<u>6,229</u>	<u>12,082</u>

	2021	2020
Independent examiner's fees	2,100	2,040
Payroll fees	528	510
Other fees	2,100	2,040
Total fees	<u>4,728</u>	<u>4,590</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Fundraising, management, support and charitable work	<u>1</u>	<u>1</u>
Employment costs	2021 £	2020 £
Wages and salaries	57,000	57,000

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9	Employees	(Continued)	
	Social security costs	1,613	1,624
	Other pension costs	8,414	8,415
		<u>67,027</u>	<u>67,039</u>

There were no employees whose annual remuneration was £60,000 or more.

10	Net gains/(losses) on investments	Unrestricted funds	Unrestricted funds
		2021	2020
		£	£
	Revaluation of investments	<u>6,579</u>	<u>(12,918)</u>

11	Tangible fixed assets	Plant and equipment	Computers	Total
		£	£	£
	Cost			
	At 1 January 2021	1,111	120	1,231
	Additions	-	1,958	1,958
	At 31 December 2021	<u>1,111</u>	<u>2,078</u>	<u>3,189</u>
	Depreciation and impairment			
	At 1 January 2021	1,075	120	1,195
	Depreciation charged in the year	19	652	671
	At 31 December 2021	<u>1,094</u>	<u>772</u>	<u>1,866</u>
	Carrying amount			
	At 31 December 2021	<u>17</u>	<u>1,306</u>	<u>1,323</u>
	At 31 December 2020	<u>34</u>	<u>-</u>	<u>34</u>

12	Financial instruments	2021	2020
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through profit or loss	<u>53,987</u>	<u>47,409</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

13	Debtors	2021	2020
		£	£
	Amounts falling due within one year:		
	Other debtors	479	988
	Prepayments and accrued income	5,208	1,091
		<u>5,687</u>	<u>2,079</u>
14	Current asset investments	2021	2020
		£	£
	Investments	53,987	47,409
		<u>53,987</u>	<u>47,409</u>
15	Creditors: amounts falling due within one year	2021	2020
		£	£
	Other taxation and social security	967	975
	Other creditors	746	138
	Accruals and deferred income	4,728	4,590
		<u>6,441</u>	<u>5,703</u>

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £8,414 (2020 - £8,415).

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Laureus Sport for Good Foundation	-	25,342	(25,342)	-	25,615	(25,615)	-

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

17 Restricted funds	(Continued)						
Comic Relief King Baudouin Foundation	4,337	3,750	(8,087)	-	-	-	-
UEFA Foundation	10,123	48,861	(58,984)	-	7,954	(7,954)	-
Laureus Sport for Good Response Fund	11,175	40,958	(52,133)	-	63,761	(47,992)	15,769
Comic Relief Emergency Grant	-	8,787	(4,787)	4,000	-	(4,000)	-
SOL Foundation	-	56,250	(56,250)	-	6,250	(6,250)	-
streetfootballworld	-	19,235	(9,235)	10,000	18,870	(28,870)	-
Denise Coates Foundation	-	54,405	(2,813)	51,592	-	(51,592)	-
	-	-	-	-	250,000	-	250,000
	<u>25,636</u>	<u>257,588</u>	<u>(217,631)</u>	<u>65,592</u>	<u>372,450</u>	<u>(172,273)</u>	<u>265,769</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

17 Restricted funds

(Continued)

Laureus Sport for Good Foundation

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene & sanitation, nutrition, sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

Comic Relief

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on gender programming including promotion of gender rights, tackling gender-based violence, promotion of gender equality, sexual & reproductive health education and access to health and support services.

King Baudouin Foundation

Funds expended on and restricted to the delivery of the Social Enterprise Assist project to support sport for development organizations around the world in improving their financial sustainability through the development and implementation of social enterprises.

UEFA Foundation for Children

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene & sanitation, nutrition, sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

Laureus Sport for Good Response Fund

Funds expended on and restricted to adapting Kick 4 Life Trust's on-field programmes to animated versions, and to delivering the content online and via community screenings during the coronavirus pandemic.

Comic Relief Emergency Fund

Funds expended on and restricted to responding to the impact of the coronavirus pandemic on the charity and on Kick 4 Life Trust in Lesotho.

SOL Foundation

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene & sanitation, nutrition, sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

streetfootballworld

Funds expended on and restricted to the Kick for Trade project, including the creation of the Kick for Trade curriculum and the delivery coach training and organisational support to partner projects in Guinea and The Gambia.

Denise Coates Foundation

Restricted grant funding received to be expensed on developing the Stadium of Life project in Lesotho with built-in health facilities, integrated nature, a cultural hub and dedicated spaces for Sport for Development activities.

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	1,323	-	1,323	35	-	35
Current assets/(liabilities)	405,117	265,769	670,886	358,834	65,592	424,426
	<u>406,440</u>	<u>265,769</u>	<u>672,209</u>	<u>358,869</u>	<u>65,592</u>	<u>424,461</u>

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>57,000</u>	<u>57,000</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Related party transactions

(Continued)

During the year the charity entered into the following transactions with related parties:

Kick 4 Life Trust

The charity has a close working relationship with Kick 4 Life Trust which is a charity based in Lesotho. Under an agreement with the two entities Kick 4 Life is obliged to provide support to Kick for Life Trust in the development of strategies, projects, targets and budgets, to raise funds and raise the International profile of Kick 4 Life Trust and the awareness of the HIV/AIDS crisis in Lesotho, to assist with monitoring and evaluation, and to provide technical support. Under the agreement Kick 4 Life Trust is obliged to work closely with Kick 4 Life on strategies, projects, targets and budgets, to assist with fundraising applications, to use funds raised by Kick 4 Life as agreed, and to provide financial and operational reports.

In 2021 grant funding of £80,000 was transferred to Kick 4 Life Trust (2020: £57,562).

Kick 4 Life USA

During 2021 the charity has worked closely with Kick 4 Life USA a sister charity registered in USA which also supports the work of Kick 4 Life Trust in Lesotho.

Mr P Fleming

In 2021 no fees were paid to Mr P Fleming (2020; £23,107 paid for carrying out charitable activities).

Mr P Fleming is the joint CEO. He is also a Trustee of Kick 4 Life Trust and Kick for Life USA.

A balance of £36 was owing to Mr P Fleming at the year end (2020: £36).

The charity paid pension contributions of £3,855 for Mr P Fleming (2020; £3,855).

Mr S Fleming

During the year the charity paid a salary of £57,000, pensions of £4,560 and medical costs of £305 to Mr S Fleming (2020: salary £57,000, pension £4,557, medical costs £135).

Mr S Fleming is the joint CEO.

During the year the Charity paid £3,247.50 to a book supplier for the bulk order of the book Radical Football written by Mr S Fleming for both onward sale and free of charge promotional distribution.

During the year the charity reimbursed Mr S Fleming £4,358 for expenditure incurred on behalf of the charity (2020: £1,921). The balance owing by the charity to Mr S Fleming at the year end was £710 (2020: £102 owing by the charity).

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Signature 1

Signed by Ben Fishlock using authentication code R0Q0LkY/L3dsSDwz at IP address 82.19.153.245, on 2022/08/23 18:59:57 Z.

Ben Fishlock's e-mail address is: benjaminfishlock@hotmail.com.

Signature 2

Signed by David Light using authentication code c3ReVEIVNy5cdiRp at IP address 82.152.44.64, on 2022/08/25 11:33:28 Z.

David Light's e-mail address is: davidmlight@hotmail.com.

KICK4LIFE

England & Wales - Charity number 1112133

Accounts

Charity Registration No. 1112133

KICK 4 LIFE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

KICK 4 LIFE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	DM Light BS Fishlock A Oswald N Ward A Whittaker-Brown J Meggison-Hill JC Morgan
Chair	Nicholas Ward
Charity number	1112133
Principal address	16 Park Avenue Little Paxton Cambridgeshire PE19 6PB
Independent examiner	Parry Hancock Webb House 20 Bridge Road Park Gate Southampton Hampshire SO31 7GE

KICK 4 LIFE

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KICK 4 LIFE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

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 Charities Act 2011 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 charities objects are:

1. The relief of poverty, hardship and distress throughout the world by the provision of financial and/or material assistance of those in need and by the collection, collation and public distribution of related information. And
2. The preservation and protection of good health throughout the world, in particular in relation to issues surrounding HIV/AIDS, by the provision of information and advice to those at risk or who are suffering the effects of HIV/AIDS and, at the discretion of the Trustees, by the provision of financial assistance to those affected.

There has been no change to the policies adopted in furtherance of these objects in the year.

In line with the founding objectives around the global relief of poverty and the preservation and protection of good health, Kick4Life aims to support the good works of Kick 4 Life Trust, a charity registered in Lesotho, southern Africa. In doing so Kick4Life uses the power of sport to transform the lives of orphans and vulnerable children in Lesotho. This includes health education and HIV prevention, voluntary HIV testing, life-skills development, mentoring & support towards education and employment.

This support of Kick 4 Life Trust is manifested in direct financial assistance and support with fundraising, promotion and management and strategic support including Monitoring & Evaluation and Human Resources. Kick4Life's support is focused on capacity-building Kick 4 Life Trust for the long-term success of the organization in achieving its objectives and in achieving growth and financial sustainability.

Our **vision** is for the effective and widespread use of football as a tool for tackling poverty and disease, and promoting development, in the world's poorest communities.

Our **mission** is to develop and deliver highly effective and innovative development through football programs that address social disadvantage among children and youth and provide opportunities and inspiration for them to transform their lives and achieve their potential.

These efforts are focused in Lesotho in providing opportunities to transform the lives of disadvantaged young people through delivering health education, HIV testing, life-skills development, mentoring and support towards education, employment and sustainable livelihoods for orphans and vulnerable children.

Public Benefit Statement

Kick 4 Life has supported the good works of Kick 4 Life Trust in Lesotho which delivers a programme of health education, HIV testing, life-skills development, mentoring and support towards education and employment for orphans and vulnerable children. Lesotho has the world's second highest prevalence of HIV (23.2%) and more than 130,000 children have been orphaned by the disease. This support has been in the form of funding, fundraising support and organisational development including developing strategies and plans, writing proposals and supporting Mentoring and Evaluation. In doing so Kick 4 Life has furthered its charitable objectives including the relief of poverty, hardship and distress and the preservation and the protection of good health throughout the world.

The Trustees have read the Charity Commission's guidance on Public benefit and consider it with due regard in exercising their power and duties.

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Charitable activities

Kick 4 Life supports the work of our partner charity in Lesotho - Kick 4 Life Trust. During 2020 Kick 4 Life has provided funding, fundraising support and organisational development assistance to Kick 4 Life Trust. This has included developing strategies and plans and supporting programme development, HR, child protection and Monitoring & Evaluation.

In 2020 this also included helping Kick 4 Life Trust respond to the unprecedented challenges of the Coronavirus pandemic which caused the temporary cessation of normal sports-based programmes and the temporary closure of the hospitality social enterprises. Support included fundraising, programme adaptation and delivery, and responding to management and operational challenges related to the pandemic.

Our support has enabled the following activities and achievements in Lesotho in 2020 through which Kick 4 Life Trust has engaged more than 2,000 young people:

- The implementation of community programmes that use sport to deliver a range of interventions for young people in Lesotho including health education, life-skills development, gender rights, financial training and entrepreneurship. This included the Good Health & Wellbeing through Sport Curriculum which address the most pressing health challenges facing young people in Lesotho. It also included Girls United which empowers girls and young women with knowledge of gender rights and sexual and reproductive health education, and Champions United, which promotes gender equality amongst boys and young men.
- The Test Your Team campaign through which young people can access voluntary testing for HIV with those testing positive referred to ongoing medical treatment, counselling and support.
- Delivery of the Kick4Life Academy which provides intensive and holistic support for vulnerable youth to work towards gaining scholar-athlete scholarships at international universities.
- The continued development of the social enterprises at the Kick4Life Centre – No.7 restaurant and the Hokahanya Inn & Conference Centre. As well as generating income for Kick 4 Life Trust the enterprises provided structured training and employment for young people, providing them with skills, experience and qualifications to pursue careers in the hospitality sector and achieve sustainable livelihoods.
- Continued development and delivery of Social Enterprise Assist through Common Goal to support Sport for Development organisations in increasing their sustainability and impact. In 2020 this included the creation and delivery of RAFT - a new support tool to help organizations respond to the funding and financial challenges caused by the Coronavirus pandemic. We worked with 15 Sport for Development organizations around the world through this initiative.
- With significant programme funding coming via the UK, a number of consultants were engaged by the UK charity to work directly with the programmes in Lesotho in a wide range of areas from financial and management to project delivery and social enterprise.

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Fundraising activities

During 2020 Kick 4 Life has undertaken the following:

- Securing grants and developing partnerships on behalf of Kick 4 Life Trust. This included the Laureus Sport for Good Foundation, the UEFA Foundation for Children, FIFA Foundation, BT Sport, the Swedish Postcode Foundation and the SOL Foundation.
- Fundraising in response to the impact of the Coronavirus pandemic to access emergency funding sources as well as to enable online and adapted delivery of health programmes.
- Continued fundraising towards the Stadium of Life in Lesotho, to develop the world's first football facility purpose built for social change, with in-built health facilities, integrated nature, a cultural hub and dedicated spaces for Sport for Development activities.
- Through Kick4Life Assist we have provided training and support to other sport for development organisations including curriculum development, coach training and social enterprise development support. In 2020 this included working with the charity Chance to Shine with the development of a cricket-based curriculum and coach training for delivery with young people in the UK. This has generated income for the Charity as well as enabling us to build the capacity of other organisations using sport for social change around the world.

Financial review

The Trustees are satisfied with the charity's incoming resources of £339,168, the out-going expenditure of £273,711 and the loss on investments of £12,918

It is a policy of the charity to hold reserves representing combined six months expenditure of Kick4Life UK and Kick 4 Life Trust. The trustees considers that reserve at this level will ensure that, in the event of a significant drop in funding, they will be able to sustain the current activities of both entities, while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees set annual targets for maintaining reserves at target levels, and review progress against these targets on a regular basis. They also review the reserves policy on an annual basis at the end of year board meeting in December when the budget for the following year is set.

Investment Objectives & Reserves Strategy

Kick4Life aims to maintain reserves to a level of six months combined expenditure for Kick4Life and Kick 4 Life Trust. This is in line with widespread guidance about good financial practice, and will put both organizations in a strong position to pursue their common objectives.

In doing so the charity seeks to produce the best financial return within an acceptable level of risk to be determined by trustees. The following parameters will guide investment decisions:

85% of the charity's assets should be held in cash, near-cash and low risk investments denominated in Sterling. The majority of these investments should be accessible within a one-month period.

The remaining 15% may be invested in strategic opportunities that support the objectives of the charity and the work it supports in Lesotho. These may be higher risk investments.

The charity's cash balances should be deposited with institutions with a minimum rating of A- or invested in a diversified money market fund.

The charity is carefully monitoring the ongoing impact of the coronavirus pandemic on the funding environment. This includes the impact on the hospitality social enterprises in Lesotho run by Kick 4 Life Trust, and the ability of the charity to run international fundraising tours which have been a core part of the funding model over the last decade. The charity will aim to identify new and diverse means of generating income to ensure that current levels of charitable activity can be maintained in the coming years.

Risk management

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

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Future developments

Kick 4 Life is aiming to continue its support of Kick 4 Life Trust's work with orphans and vulnerable children and young people in Lesotho, and to support the long-term sustainability and success of Kick 4 Life Trust. This includes strengthening and improving programme delivery, the continued development of the Kick4Life Centre and helping to strengthen the financial the organizational sustainability of Kick 4 Life Trust through the effective running and development of its social enterprises.

We continue to support Kick 4 Trust in responding to the impact of the Coronavirus pandemic. Sports-based programming is resuming in Lesotho and the social enterprises are currently undergoing a phased reopening. We do, however, expect a continued impact on sustainability over the coming years and will continue to provide fundraising, programme and management support.

On 18th March 2021 a grant of £250,000 was received from the Denise Coates Foundation as a significant contribution to the Stadium of Life project in Lesotho. We will work closely with Kick 4 Life Trust in the implementation of this project

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Kick4Life is a Charitable Trust registered in the UK in 2005. The trustees are governed by the Trustee Act 2000 which sets out the general power of investment.

The trustees who served during the year and up to the date of signature of the financial statements were:

DM Light
BS Fishlock
A Oswald
N Ward
A Whittaker-Brown
J Meggison-Hill
JC Morgan

Recruitment and appointment of new trustees

The Trust Deed provides for a minimum of 3 Trustees. Were there a requirement for additional Trustees, these would be identified and appointed by the existing Trustees. New Trustees will be given a formal induction program which involves awareness of a trustee's responsibilities, the governance document, administrative procedures, the history and philosophical approach of the charity. A new Trustee would receive a copy of the previous year's Annual Report and Accounts.

Management, Reporting & Monitoring

The Charity is organised so that the trustees meet regularly to manage its affairs.

The trustees monitor the performance of all investments on a quarterly basis with updates from the Chief Executive.

The investment policy will be reviewed on an annual basis at the end-of-year board meeting with any required changes made in time for the following year.

Other information

The charity is also known as Kick4Life Football Club.

KICK 4 LIFE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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

.....
BS Fishlock
Trustee
Dated:

KICK 4 LIFE

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2020

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In relation to the financial statements which comprise, the Balance Sheet and the related notes:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.
- The trustees confirm that they have made available to Parry Hancock, all the charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the charity for the year ended 31 December 2020.

KICK 4 LIFE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KICK 4 LIFE

I report to the trustees on my examination of the financial statements of Kick 4 Life (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



DJC Hancock FCA

Parry Hancock

Webb House
20 Bridge Road
Park Gate
Southampton
Hampshire
SO31 7GE

Dated: 23/7/21

KICK 4 LIFE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restrcted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	2	31,723	-	31,723	42,573	-	42,573
Charitable activities	3	48,421	257,589	306,010	33,971	165,466	199,437
Investments	4	1,435	-	1,435	8,020	-	8,020
Total income		81,579	257,589	339,168	84,564	165,466	250,030
Expenditure on:							
Raising funds	5	30,262	-	30,262	35,404	-	35,404
Charitable activities	6	25,817	217,632	243,449	12,518	175,276	187,794
Total resources expended		56,079	217,632	273,711	47,922	175,276	223,198
Net gains/(losses) on investments	10	(12,918)	-	(12,918)	-	-	-
Net movement in funds		12,582	39,957	52,539	36,642	(9,810)	26,832
Fund balances at 1 January 2020		346,287	25,635	371,922	309,645	35,445	345,090
Fund balances at 31 December 2020		358,869	65,592	424,461	346,287	25,635	371,922

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KICK 4 LIFE

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	11		34		705
Current assets					
Debtors	13	2,079		5,156	
Investments	14	47,409		60,327	
Cash at bank and in hand		380,642		331,737	
		<u>430,130</u>		<u>397,220</u>	
Creditors: amounts falling due within one year	15	(5,703)		(26,003)	
Net current assets			424,427		371,217
Total assets less current liabilities			<u>424,461</u>		<u>371,922</u>
Income funds					
Restricted funds	18		65,592		25,635
Unrestricted funds			358,869		346,287
			<u>424,461</u>		<u>371,922</u>

The financial statements were approved by the Trustees on

.....
DM Light
Trustee

.....
BS Fishlock
Trustee

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity Information

Kick 4 Life is a Charitable Trust registered in the UK in 2005.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that the grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met, or the fulfilment of those conditions will be fulfilled in the reporting period.

Consultancy income is the value of services provided. Income is recognised on a percentage degree of completion basis calculated by reference to the time expended compared to the anticipated time.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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:

Plant and equipment	20% on cost
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	31,723	42,573

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Donations and legacies		(Continued)	
Donations and gifts			
Donations	29,209	39,913	
Gift aid	2,514	2,660	
	<u>31,723</u>	<u>42,573</u>	
3 Charitable activities			
	Social change programs for vulnerable young people	Social change programs for vulnerable young people	
	2020	2019	
	£	£	
Consultancy	48,421	33,971	
Grants	257,589	165,466	
	<u>306,010</u>	<u>199,437</u>	
Analysis by fund			
Unrestricted funds	48,421	33,971	
Restricted funds	257,589	165,466	
	<u>306,010</u>	<u>199,437</u>	
4 Investments			
	Unrestricted funds	Unrestricted funds	
	2020	2019	
	£	£	
Short term investment income	-	6,134	
Interest receivable	1,435	1,886	
	<u>1,435</u>	<u>8,020</u>	

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	446	562
Consultancy fees	14,400	13,569
Staging fundraising events	1,003	232
Travel and subsistence	164	7,278
Advertising	114	131
Other fundraising costs	133	396
Staff costs	13,333	12,441
Depreciation and impairment	669	795
	<hr/>	<hr/>
Fundraising and publicity	30,262	35,404
	<hr/>	<hr/>
	<u>30,262</u>	<u>35,404</u>

Depreciation and impairment includes loss on disposal of tangible fixed assets £476 (2019 - nil)

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	Social change programs for vulnerable young people 2020 £	Social change programs for vulnerable young people 2019 £
Staff costs	50,547	50,508
Travel & subsistence	1,086	760
Computer costs	3,795	12,750
Other charitable costs	27,942	63
Funding to Kick 4 Life Trust	57,562	49,258
Fees for charitable activities	90,435	60,364
	<u>231,367</u>	<u>173,703</u>
Share of support costs (see note 7)	6,229	8,347
Share of governance costs (see note 7)	5,853	5,744
	<u>243,449</u>	<u>187,794</u>
Analysis by fund		
Unrestricted funds	25,817	12,518
Restricted funds	217,632	175,276
	<u>243,449</u>	<u>187,794</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	1,896	1,263	3,159	1,867	1,244	3,111
Travel and subsistence	610	-	610	2,873	-	2,873
Insurance	1,038	-	1,038	878	-	878
Telecommunications and website	876	-	876	1,113	-	1,113
Medical costs	135	-	135	1,039	-	1,039
Print, post and stationery	1,613	-	1,613	423	-	423
Sundries	-	-	-	117	-	117
Bank charges	61	-	61	37	-	37
Accountancy fees	-	4,590	4,590	-	4,500	4,500
	<u>6,229</u>	<u>5,853</u>	<u>12,082</u>	<u>8,347</u>	<u>5,744</u>	<u>14,091</u>
Analysed between Charitable activities	<u>6,229</u>	<u>5,853</u>	<u>12,082</u>	<u>8,347</u>	<u>5,744</u>	<u>14,091</u>

	2020	2019
Independent examiner's fees	2,040	2,000
Payroll fees	510	500
Other fees	2,040	2,000
Total fees	<u>4,590</u>	<u>4,500</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Fundraising, management, support and charitable work	<u>1</u>	<u>1</u>
Employment costs	2020 £	2019 £

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9	Employees	(Continued)	
	Wages and salaries	57,000	55,158
	Social security costs	1,624	2,652
	Other pension costs	8,415	8,250
		<u>67,039</u>	<u>66,060</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Net gains/(losses) on Investments

	Unrestricted funds	Total
	2020	2019
	£	£
Revaluation of investments	(12,918)	-
	<u>(12,918)</u>	<u>-</u>

11 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 January 2020	1,173	1,828	3,001
Disposals	(63)	(1,708)	(1,771)
At 31 December 2020	<u>1,110</u>	<u>120</u>	<u>1,230</u>
Depreciation and impairment			
At 1 January 2020	932	1,364	2,296
Depreciation charged in the year	194	-	194
Eliminated in respect of disposals	(50)	(1,244)	(1,294)
At 31 December 2020	<u>1,076</u>	<u>120</u>	<u>1,196</u>
Carrying amount			
At 31 December 2020	<u>34</u>	<u>-</u>	<u>34</u>
At 31 December 2019	<u>241</u>	<u>464</u>	<u>705</u>

12 Financial Instruments

	2020	2019
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	47,409	60,327
	<u>47,409</u>	<u>60,327</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

13 Debtors		2020	2019
		£	£
Amounts falling due within one year:			
Other debtors		988	3,410
Prepayments and accrued income		1,091	1,746
		<u>2,079</u>	<u>5,156</u>
14 Current asset investments		2020	2019
		£	£
Investments		47,409	60,327
		<u>47,409</u>	<u>60,327</u>
15 Creditors: amounts falling due within one year		2020	2019
	Notes	£	£
Other taxation and social security		975	1,240
Deferred income	16	-	19,235
Other creditors		138	1,028
Accruals and deferred income		4,590	4,500
		<u>5,703</u>	<u>26,003</u>
16 Deferred income		2020	2019
		£	£
Arising from Grants		-	19,235
		<u>-</u>	<u>19,235</u>

In the prior year grant income of £19,235 was deferred on the basis that income was received in advance of a two-year project commencing 1 January 2020.

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £8,415 (2019 - £8,250).

18 Restricted funds

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 Restricted funds

(Continued)

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2020
	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 1 January 2020	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Laureus Sport for Good Foundation Charitable Trust	-	34,636	(34,636)	-	25,343	(25,343)	-
Comic Relief	4,307	33,751	(33,721)	4,337	3,750	(8,087)	-
King Baudouin Foundation	31,138	30,172	(51,187)	10,123	48,861	(58,984)	-
UEFA Foundation	-	41,907	(30,732)	11,175	40,958	(52,133)	-
Laureus Sport for Good Response Fund	-	-	-	-	8,787	(4,787)	4,000
Comic Relief Emergency Grant	-	-	-	-	56,250	(56,250)	-
SOL Foundation	-	-	-	-	19,235	(9,235)	10,000
streetfootballworld	-	-	-	-	54,405	(2,813)	51,592
	<u>35,445</u>	<u>165,466</u>	<u>(175,276)</u>	<u>25,635</u>	<u>257,589</u>	<u>(217,632)</u>	<u>65,592</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 Restricted funds

(Continued)

Laureus Sport for Good Foundation

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene & sanitation, nutrition, sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

Charitable Trust

Funds expended on and restricted to delivery of sport development activities in Lesotho. This was focused on gender programming including promotion of gender rights, tackling gender-based violence, promotion of gender equality, sexual & reproductive health education and access to health and support services.

Comic Relief

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on gender programming including promotion of gender rights, tackling gender-based violence, promotion of gender equality, sexual & reproductive health education and access to health and support services.

King Baudouin Foundation

Funds expended on and restricted to the delivery of the Social Enterprise Assist project to support sport for development organizations around the world in improving their financial sustainability through the development and implementation of social enterprises.

UEFA Foundation for Children

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene & sanitation, nutrition, sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

Laureus Sport for Good Response Fund

Funds expended on and restricted to adapting Kick 4 Life Trust's on-field programmes to animated versions, and to delivering the content online and via community screenings during the coronavirus pandemic.

Comic Relief Emergency Fund

Funds expended on and restricted to responding to the impact of the coronavirus pandemic on the charity and on Kick 4 Life Trust in Lesotho.

SOL Foundation

Funds expended on and restricted to delivery of sport for development activities in Lesotho. This was focused on health education including HIV prevention, hygiene & sanitation, nutrition, sexual & reproductive health, mental health and access to health services. There is also a focus on promotion of gender equality and life-skills development.

streetfootballworld

Funds expended on and restricted to the Kick for Trade project, including the creation of the Kick for Trade curriculum and the delivery coach training and organisational support to partner projects in Guinea and The Gambia.

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	34	-	34	706	-	706
Current assets/ (liabilities)	358,835	65,592	424,427	345,578	25,638	371,216
	<u>358,869</u>	<u>65,592</u>	<u>424,461</u>	<u>346,284</u>	<u>25,638</u>	<u>371,922</u>

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	<u>57,000</u>	<u>-</u>

KICK 4 LIFE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

20 Related party transactions

(Continued)

During the year the charity entered into the following transactions with related parties:

Kick 4 Life Trust

The charity has a close working relationship with Kick 4 Life Trust which is a charity based in Lesotho. Under an agreement with the two entities Kick 4 Life is obliged to provide support to Kick for Life Trust in the development of strategies, projects, targets and budgets, to raise funds and raise the International profile of Kick 4 Life Trust and the awareness of the HIV/AIDS crisis in Lesotho, to assist with monitoring and evaluation, and to provide technical support. Under the agreement Kick 4 Life Trust is obliged to work closely with Kick 4 Life on strategies, projects, targets and budgets, to assist with fundraising applications, to use funds raised by Kick 4 Life as agreed, and to provide financial and operational reports.

In 2020 grant funding of £57,562 was transferred to Kick 4 Life Trust (2019: £49,258).

Kick 4 Life USA

During 2020 the charity has worked closely with Kick 4 Life USA a sister charity registered in USA which also supports the work of Kick 4 Life Trust in Lesotho.

Mr P Fleming

During the year fees of £23,107 were paid to Mr P Fleming for carrying out charitable activities (2019: £3,500). Mr P Fleming is a Trustee of Kick 4 Life Trust and Kick for Life USA.

A balance of £36 was owing to Mr P Fleming at the year end (2019: £36).

The charity paid pension contributions of £3,855 for Mr P Fleming (2019; £3,855).

Mr S Fleming

During the year the charity paid a salary of £57,000 pension of £4,557 and medical costs of £135 to Mr S Fleming (2019: salary £55,158, pension £4,395, medical costs £1,039). Mr S Fleming is the joint CEO.

During the year the charity reimbursed Mr S Fleming £1,921 for expenditure incurred on behalf of the charity (2019: £10,882). The balance owing by the charity to Mr S Fleming at the year end was £102 (2019: £991 owing by the charity).

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Signed by Ben Fishlock using authentication code OGJkTHo2LEpmRmRv at IP address 82.19.153.245, on 2021/07/21 14:38:09 Z.

Ben Fishlock's e-mail address is: benjaminfishlock@hotmail.com.

Signature 2

Signed by David Light using authentication code c3ReVEIVNy5cdlRp at IP address 82.24.85.102, on 2021/07/22 15:40:55 Z.

David Light's e-mail address is: davidm1ight@hotmail.com.