

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
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KICK 4 LIFE

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FOR THE YEAR ENDED 31ST DECEMBER 2023

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**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 of the Trust 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').

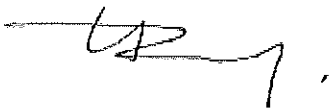
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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
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Eastleigh
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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					
Social change programs for vulnerable young people	5	15,534	126,378	141,912	117,822
Other trading activities	3	-	-	-	852
Investment income	4	15,973	-	15,973	3,652
Total		68,810	126,378	195,188	157,618
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	21,336	-	21,336	32,493
		21,336	-	21,336	32,493
Charitable activities					
Social change programs for vulnerable young people	7	44,053	195,065	239,118	142,802
Total		65,389	195,065	260,454	175,295
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		399,085	191,819	590,904	655,736

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 are 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.

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

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	126,378	117,322
		<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>

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	2022
	Social change programs for vulnerable young people £	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

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)	<u>(11,209)</u>	<u>(5,263)</u>	<u>(16,472)</u>
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)
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)
At 31st December 2023	1,111	619	1,730
NET BOOK VALUE			
At 31st December 2023	-	479	479
At 31st December 2022	-	654	654

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CURRENT ASSET INVESTMENTS

	2023 £	2022 £
Charity investment fund	55,626	55,192

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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.

KICK 4 LIFE

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

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
	141,912	117,822
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
	21,336	32,493
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
	210,006	119,670
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

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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>

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Signature Details

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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
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