

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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**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.

**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

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

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
		450,314	56,348	506,662	596,471
CREDITORS					
Amounts falling due within one year	14	(6,656)	-	(6,656)	(6,046)
NET CURRENT ASSETS		443,658	56,348	500,006	590,425
TOTAL ASSETS LESS CURRENT LIABILITIES		443,897	56,348	500,245	590,904
NET ASSETS		443,897	56,348	500,245	590,904
FUNDS	15				
Unrestricted funds				443,897	399,085
Restricted funds				56,348	191,819
TOTAL FUNDS				500,245	590,904

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.

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>

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 £	Total activities £
Wages	9,436	9,492
Social security	81	131
Pensions	755	795
Other office costs	561	213
Travel and subsistence	1,134	369
Carried forward	<u>11,967</u>	<u>11,000</u>

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)

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
	2	2
Fundraising, management and support		

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

	2024	2023
	1	1
£60,000 - £70,000		

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

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	399,085	191,819	590,904

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 January 2024 and 31 December 2024	1,111	1,098	2,209
DEPRECIATION			
At 1 January 2024	1,111	619	1,730
Charge for year	-	240	240
At 31 December 2024	1,111	859	1,970
NET BOOK VALUE			
At 31 December 2024	-	239	239
At 31 December 2023	-	479	479

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	753	2,423
Prepayments	3,812	3,665
	4,565	6,088

13. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Charity investment fund	58,071	55,626

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation and social security	1,038	646
Other creditors	5,618	5,400
	6,656	6,046

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>

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>

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.

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

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>

