

REGISTERED COMPANY NUMBER: 06218426 (England and Wales)
REGISTERED CHARITY NUMBER: 1121701

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2024
for
Community Lions Foundation

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Community Lions Foundation

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for the year ended 30 June 2024

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Community Lions Foundation

Reference and Administrative Details
for the year ended 30 June 2024

TRUSTEES	M D Hurley P Rodgers P E Shaw
COMPANY SECRETARY	M D Hurley
REGISTERED OFFICE	Keighley Town Council Keighley Civic Centre North Street Keighley West Yorkshire BD21 3RZ
REGISTERED COMPANY NUMBER	06218426 (England and Wales)
REGISTERED CHARITY NUMBER	1121701
INDEPENDENT EXAMINER	Walkers Accountants Limited Aireside House Aireside Business Centre Royd Ings Avenue Keighley West Yorkshire BD21 4BZ
BANKERS	Barclays Bank PLC 77 North Street Keighley BD21 3RZ

Report of the Trustees
for the year ended 30 June 2024

The Trustees of the Community Lions Foundation (CLF), who also serve as directors under the Companies Act 2006, are pleased to present this annual report alongside the financial statements for the year ended 30 June 2024. In preparing these documents, we have adhered to the Statement of Recommended Practice (SORP) for accounting and reporting by charities, in compliance with the Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland. This ensures transparency, accountability, and alignment with best practices in charitable financial reporting.

This report provides a comprehensive overview of our mission, achievements, and the transformative impact we have made in the lives of young people from disadvantaged backgrounds over the past year. We are proud to share our progress, which reflects the dedication of our team, the resilience of the young people we serve, and the unwavering support of our funders, partners, and stakeholders. Their contributions have been instrumental in enabling us to deliver high-quality programs that address critical social issues and create lasting change in our communities.

OBJECTIVES AND ACTIVITIES

Objectives and activities

At the heart of the Community Lions Foundation lies a commitment to empowering young people through physical activity, education, and community engagement. Our work is guided by three core objectives, each designed to address the unique challenges faced by young people from disadvantaged backgrounds and to provide them with the tools and opportunities they need to thrive.

1. **Educate:** We aim to equip young people with the knowledge and skills necessary to make positive lifestyle choices. Through a combination of sports and educational workshops, we help participants understand the consequences of their decisions and the benefits of adopting healthier habits. Our programs focus on developing essential life skills such as teamwork, resilience, communication, and hard work, which are critical for personal growth and success in adulthood.
2. **Empower:** We strive to inspire young people to become role models within their communities by nurturing their educational and career aspirations. By involving them in decision-making processes and providing opportunities for peer mentoring and volunteering, we give them a voice to express their individual needs and goals. This empowerment fosters a sense of agency and confidence, enabling them to take control of their futures and contribute positively to society.
3. **Connect:** We recognize the importance of building supportive networks to combat feelings of isolation and loneliness among young people. Through our programs, we help participants expand their social connections and establish links with other community organisations. These networks provide ongoing access to social, physical, and mental health support, creating a safety net that ensures no young person is left behind.

Report of the Trustees
for the year ended 30 June 2024

OBJECTIVES AND ACTIVITIES

Achievements and key performance indicators

This year, we have made significant strides in achieving our objectives, delivering measurable outcomes that reflect our commitment to creating lasting change. Our programs have reached thousands of young people, many of whom face significant barriers to success, and have provided them with the tools and opportunities they need to overcome these challenges.

1. Crime Prevention and Anti-Social Behavior Reduction:

- One of our most notable achievements this year has been the prevention of crime and anti-social behavior among at-risk young people. Through targeted interventions and support, 95% of our participants avoided engagement in criminal activities, as evidenced by police records and self-reports. This success is a testament to the effectiveness of our programs in addressing the root causes of such behavior and providing young people with positive alternatives.

- Additionally, we ensured that all participants were transferred to one or more of our program exit pathways, including education, employment, training, or volunteering. These pathways are designed to support long-term prevention and development, ensuring that young people have the resources and opportunities they need to build brighter futures.

2. Health and Fitness Improvements:

- We have also made significant progress in improving the health and fitness levels of our participants, particularly those from marginalised groups who are at higher risk of obesity-related health conditions. This year, 95% of participants increased their physical activity levels, with measurable improvements in key health indicators such as body mass index (BMI), blood pressure, and heart rate.

- To complement these physical improvements, we provided participants with nutrition and wellness education, equipping them with the knowledge and skills necessary to maintain a healthy lifestyle. This holistic approach ensures that the benefits of our programs extend beyond the duration of the sessions, fostering long-term health and well-being.

3. Personal and Social Development:

- Our programs have also had a profound impact on the personal and social development of our participants. This year, 100% of participants developed key skills such as literacy, numeracy, communication, teamwork, and problem-solving, which are essential for success in education and employment. These outcomes were assessed using standardised tests and feedback forms, providing robust evidence of the effectiveness of our approach.

- In addition to these tangible skills, we have also worked to improve participants' social skills and their ability to engage with a diverse range of people. By facilitating positive interactions with peers, mentors, coaches, and community leaders, we have helped young people build meaningful relationships and develop a sense of belonging within their communities.

4. Community Support and Care:

- This year, we provided essential services, including mentoring, to 50 at-risk young people who otherwise would have faced isolation, neglect, or abuse. Our programs offer a safe and supportive environment where young people can access the help they need to overcome their challenges and build brighter futures.

- We also connected participants to local clubs, charities, and organisations, fostering a sense of belonging and empowerment. These connections provide ongoing support and opportunities for engagement, ensuring that young people remain connected to their communities even after they have completed our programs.

Project Highlights: Expanding Opportunities and Impact

The Community Lions Foundation has delivered a diverse range of projects over the past year, each designed to engage young people in meaningful ways, address critical social issues, and foster personal and community development. Below is a detailed overview of these initiatives, showcasing their scope, impact, and the dedication of our team and partners.

Report of the Trustees
for the year ended 30 June 2024

OBJECTIVES AND ACTIVITIES

Inspiring Others: Sport and Education Programme

Funded by the National Lottery, this initiative has reached over 4,200 young people over four years, delivering a comprehensive program of sports and educational activities designed to address the unique challenges faced by young people from disadvantaged backgrounds.

Sports Activities: Through activities such as rugby, football, basketball, and Multisport, we promote teamwork, leadership, and physical fitness. These activities not only improve physical health but also provide a platform for young people to develop essential life skills and build confidence.

- **Educational Workshops:** Our workshops cover a wide range of topics, including health, nutrition, personal finance, and career guidance. These sessions equip young people with practical knowledge and life skills, empowering them to make informed decisions and pursue their goals.

- **Mentoring and Volunteering:** We provide participants with access to positive role models who inspire them to pursue their aspirations. Additionally, our social action projects encourage young people to contribute to their communities, fostering a sense of responsibility and civic engagement.

Project 1 - Doorstep Sports

This initiative provides accessible sports opportunities for young people from disadvantaged backgrounds, with a focus on cultural inclusivity and community cohesion. By delivering sessions at nearby schools, we create a familiar and safe environment for participants, many of whom come from an ethnic minorities background and face significant barriers to participation.

- **Flexible Scheduling:** Our program is designed to accommodate the cultural and religious needs of our participants, ensuring that everyone has the opportunity to take part. This approach has helped us build trust and rapport with local parents, who value the school setting as a secure space for their children.

- **Diverse Activities:** We offer a wide range of free activities, from traditional sports to innovative games and challenges. These activities are designed to foster social skills and harmony, promoting cohesion and integration among participants from different racial and ethnic backgrounds.

Project 2 - Giving Back to the Community

This annual collaboration with local schools and the Keighley Council delivers Christmas dinners to vulnerable individuals, fostering empathy and social responsibility among young volunteers.

- **Community Impact:** The project targets those who are vulnerable, isolated, or in need of support during the festive season, including families, elderly individuals, and homeless people. By providing a warm meal and a sense of community, we bring joy and kindness to those who may feel overlooked or neglected.

- **Volunteer Development:** Young volunteers play a key role in the project, setting up tables, serving food, cleaning up, and engaging with local people. Through these activities, they develop valuable skills such as teamwork, communication, and empathy, while also contributing to the well-being of others.

Project 3 - Taster Sessions

This initiative engaged 780 Year 7 and 8 students across multiple schools in a 7-week program, with over 130 students participating per school. The sessions served as an introduction to our work, allowing students to experience the benefits of structured physical activity and team-based learning. From these sessions, 40 students per school-particularly those identified as "challenging" or "at risk"-were selected to join an after-school program.

The project focused on building positive relationships with students and their parents, ensuring that families were engaged and supportive of their children's participation. Staff completed essential administrative tasks, conducted home visits, and provided over 217 hours of dedicated input to ensure the program's success. This foundational work laid the groundwork for deeper engagement and long-term impact.

Report of the Trustees
for the year ended 30 June 2024

OBJECTIVES AND ACTIVITIES

Project 4 - After-School Programme

Following the taster sessions, 240 students (40 per school) participated in a 35-week after-school program, totalling 240 service user engagements. The program began with baseline fitness assessments, allowing staff to tailor activities to individual needs and group students by ability for rugby skills coaching.

Beyond physical activity, the program addressed behavioural issues and COVID-related challenges, providing a supportive environment for students to rebuild social skills and confidence. Staff collaborated closely with parents and teachers to ensure holistic support, while lunchtime clubs covered essential topics such as healthy eating, cyber safety, and modern slavery. This comprehensive approach ensured that students not only improved their fitness but also gained valuable life skills.

Project 5 - Lunchtime Skipping Fitness Programme

This innovative 24-week program engaged 30 students per session across six schools during lunch breaks. Using smart skipping ropes, students tracked their progress and set individual fitness goals, fostering a sense of achievement and motivation.

The program was highly successful, improving participants' fitness levels, confidence, and social interaction. By integrating technology and physical activity, we created a fun and engaging way for students to stay active during the school day, while also promoting healthy habits and teamwork.

Project 6 - Schools Competition Programme

Organized in collaboration with Bradford Bulls, this program held six monthly tournaments for Year 7-10 students, engaging 540 participants. The Community Lions Foundation provided venues, equipment, referees, and transport, ensuring that the tournaments ran smoothly and inclusively.

The initiative promoted teamwork, sportsmanship, and community engagement, giving students the opportunity to compete in a structured and supportive environment. These competitions not only developed rugby skills but also fostered a sense of pride and belonging among participants.

Project 7 - Regional Competitions (Inspired By Nines)

In May-June 2024, we hosted two regional rugby tournaments, engaging 90 students from Year 7 and 8. The program aimed to foster interest in rugby among new players and develop their skills in a competitive yet inclusive setting.

These tournaments provided a platform for students to showcase their talents, build confidence, and connect with peers from other schools. The success of the initiative highlighted the growing popularity of rugby and its potential to bring communities together.

Project 8 - Yorkshire Plate Tournament

This middle-tier rugby competition involved 30 students from two schools (Laisterdyke and Carlton Bolling) across four tournaments. Designed for schools that did not qualify for higher-level competitions, the Yorkshire Plate provided an inclusive platform for students to participate and excel.

The program emphasised teamwork, resilience, and fair play, ensuring that all participants felt valued and supported. By creating opportunities for students of varying skill levels, we reinforced the importance of inclusivity in sports.

Project 9 - Champion Schools Programme

This high-profile initiative involved monthly rugby tournaments for Year 7, 8, 9 and 10 students, engaging 130 participants over six tournaments. The program culminated in a historic achievement: St Bede's Year 7 team emerged as national champions, bringing pride to Bradford and showcasing the talent nurtured through our work.

Report of the Trustees
for the year ended 30 June 2024

OBJECTIVES AND ACTIVITIES

The Champion Schools Programme not only developed rugby skills but also promoted community engagement and talent development. It demonstrated the transformative power of sports in unlocking potential and fostering a sense of achievement.

Project 10 - Serious Organised Crime Workshops (SOC)

Year 7 students participated in weekly workshops over 42 weeks, covering critical topics such as cyber crime, modern slavery, and grooming. The initiative aimed to raise awareness of these issues and empower students to make informed choices.

Through interactive sessions and real-life case studies, students gained a deeper understanding of the risks and consequences associated with serious organised crime. The program equipped them with the knowledge and confidence to protect themselves and others, contributing to safer and more resilient communities.

Project 11 - Visit to Leeds Rhinos

Eighty students from six schools attended a professional rugby game, serving as mascots and gaining pitch access. This unique experience fostered social interaction, cultural exchange, and exposure to elite sports.

The event inspired students to pursue their passions and dream big, while also providing a memorable day out. By connecting young people with professional athletes and teams, we reinforced the value of hard work, dedication, and teamwork.

Project 12 - Primary School Early Intervention Work

This project introduced physical activity to Year 5 and 6 students in primary schools, promoting healthy habits and improving fitness levels. By collaborating with school staff, we ensured that the program was seamlessly integrated into the school day.

The initiative laid the foundation for lifelong physical activity, helping students develop a positive relationship with exercise from an early age. It also addressed health inequalities and encouraged inclusivity, ensuring that all children had the opportunity to participate.

Project 13 - Next Level and Progression Rugby League

This 35-week sports development program partnered with local clubs to identify and nurture talented students, with potential pathways to professional clubs. The initiative increased participation, particularly among girls and students of ethnic minority backgrounds, who are often underrepresented in sports.

By providing access to high-quality coaching and opportunities for progression, we empowered students to pursue their athletic ambitions. The program also promoted gender equality and diversity in sports, challenging stereotypes and breaking down barriers.

Project 14 - Peer Mentoring

Although limited due to staffing issues, this program encouraged Year 10 students to assist in schools, fostering leadership and mentorship skills. Peer mentors played a vital role in supporting younger students, creating a culture of collaboration and mutual support.

The initiative highlighted the potential of young people to inspire and guide their peers, reinforcing the importance of positive role models in education and community development.

Report of the Trustees
for the year ended 30 June 2024

OBJECTIVES AND ACTIVITIES

Collective Impact

These projects collectively engaged thousands of students in physical activity, addressed behavioural and social issues, and promoted inclusivity and community involvement. By combining sports, education, and mentorship, we have created a holistic approach to youth development that empowers young people to overcome challenges, build brighter futures, and contribute positively to their communities.

Our work would not be possible without the dedication of our staff, the support of our partners, and the resilience of the young people we serve. Together, we are making a lasting difference, one life at a time.

Key Performance Indicators

Our achievements this year are reflected in a number of key performance indicators, which demonstrate the breadth and depth of our impact:

- **School Partnerships:** We have established strategic partnerships with six schools in high-crime areas, providing essential support and resources to the most vulnerable groups within these communities.
- **Youth Engagement:** Between September and October 2024, we directly engaged 750 young people through physical activity programs and health initiatives. This includes an 42 week program with six secondary schools, which benefited 360 young people, and a one-off health and well-being project involving 170 primary school pupils.
- **Serious Organised Crime (SOC) Awareness:** Our SOC projects have significantly improved understanding among participating youth, with 149 out of 156 high-need participants demonstrating enhanced knowledge of SOC and personal safety by the end of the program.
- **After-School Programs:** Our Inspiring Others initiative facilitated the transition of 240 young people into our 42-week after-school program, with 167 participants continuing their journey in the extended provision.
- **Sports Development:** 56 participants have joined local amateur rugby clubs, fostering community sports involvement, while two exceptional individuals have progressed to play for semi-professional rugby league clubs.
- **Leadership Development:** 69 young people have accessed our Leadership and Mentor Program, which equips them to lead workshop delivery and contribute to after-school sports activities.

Social Return on investments

Our work has delivered tangible benefits for young people and the wider community, including:

- Enhanced physical, mental, and emotional well-being.
- Increased aspirations and community involvement.
- Improved life choices and access to education and employment opportunities.
- Reduced engagement in drug abuse, alcohol misuse, and criminal activity.

FINANCIAL REVIEW

Financial review

During the year the charity made a deficit of £1,198 (2023: surplus £21,017). Reserves at the end of the year were £79,162 (2023; £80,360) of which £43,825 (2023; £43,524) are freely available.

Report of the Trustees
for the year ended 30 June 2024

FINANCIAL REVIEW

Reserves policy

Introduction

This policy outlines the principles and guidelines for maintaining adequate financial reserves to ensure the long-term sustainability and operational continuity of Community Lions Foundation. This policy is established in accordance with guidance issued by the Charity Commission for England and Wales.

Purpose of Reserves

The purpose of holding reserves is to:

- Provide a financial buffer against unforeseen fluctuations in funding streams.
- Ensure the continuity of the charity's core activities in the event of unexpected financial challenges.
- Enable the charity to respond to new opportunities or adapt to changing circumstances.
- Maintain stakeholder confidence in the charity's financial stability and responsible management.

Target Reserve Level

The trustees have determined that a target reserve level equivalent to approximately six months of the charity's average operational expenditure is appropriate. This level is currently £43,825.

Rationale for Target Reserve Level

The target reserve level is based on a comprehensive risk assessment that considers:

- The charity's reliance on specific funding sources and the potential for funding withdrawals.
- The charity's operational costs and commitments.
- The need to maintain service delivery to beneficiaries.
- The average monthly expenditure of the charity which is £8,052.
- The desire to have a financial buffer that allows adequate time to source alternative funding or change operational procedure.

Permitted Use of Reserves

Reserves may be used to:

- Cover short-term cash flow deficits caused by delays in funding.
- Fund unexpected expenditures or emergencies that threaten the charity's operations.
- Support the continuation of core activities during periods of funding shortfalls.
- Fund planned and unexpected one-off expenditure that is in line with the charities charitable objects.

Review and Monitoring

- The trustees will review the reserve policy annually or more frequently if significant changes occur in the charity's funding or operational environment.
- The adequacy of the reserve level will be monitored regularly, and adjustments will be made as necessary.
- The reserves will be reviewed if there are any major changes to the charities income or expenditure.

Reporting

- The level of reserves and any significant changes will be reported in the trustees' annual report and accounts.
- The reserves policy will be made available to stakeholders upon request.

Governance

- Decisions regarding the use of reserves will be made by the trustees.
- All reserve transactions will be properly recorded and documented.

Community Lions Foundation

Report of the Trustees **for the year ended 30 June 2024**

FINANCIAL REVIEW

Implementation

This policy will be implemented with immediate effect and will be regularly reviewed to ensure its continued effectiveness.

Key Considerations for Your Charity

- **Specific Funding Risks:** Tailor the risk assessment section to reflect the specific funding challenges your charity faces.
- **Operational Costs:** Ensure the reserve level accurately reflects your charity's operational costs.
- **Regular Review:** Emphasize the importance of regular reviews to maintain the policy's relevance.
- **Documentation:** Ensure all reserve-related decisions and transactions are properly documented..

Trustee Report: Analysis of Unrestricted Reserves

Trustees are keen to see the reserves remain around this level to provide a fall back, should the funding relied upon for the continuation of its activities be withdrawn. The unrestricted reserves stand at £43,825 - This would roughly be 6 months of expenditure.

In Conclusion

We are confident that our current reserves provide a robust financial foundation for Community Lions Foundation. We are committed to responsible financial management and will continue to work diligently to ensure the long-term health of our charity.

FUTURE PLANS

With the support of a five-year National Lottery grant, we will continue delivering our Inspiring Others program, expanding our reach to primary and secondary schools. We are committed to:

- Strengthening organisational resilience post-Covid.
- Enhancing program quality through small-scale funding opportunities.
- Supporting neuro-diverse learners and developing innovative educational resources.

Launching in April 2025, this hub will identify and support gifted students through personalised learning plans, mentorship, and local opportunities. The initiative aims to celebrate and nurture unique abilities, ensuring that every student has the chance to reach their full potential.

By providing tailored support and resources, we will empower gifted students to excel academically, socially, and personally. The hub will also foster a sense of pride and achievement, inspiring others to strive for excellence.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its memorandum and articles of association, with trustees recruited from business, public service, and the third sector to drive our mission forward.

Recruitment and appointment of new trustees

New trustees are selected and appointed from the local and regional area, they are selected from areas of business, public service or third sector organisation into roles that fit the pillars of the trust and therefore play a part in the driving forward of activities.

This report reflects our dedication to transforming lives and building stronger communities. Together, we are creating a brighter future for young people.

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

Report of the Trustees
for the year ended 30 June 2024

A handwritten signature in black ink, appearing to read 'P E Shaw', is positioned above a horizontal dotted line.

P E Shaw - Trustee

**Independent Examiner's Report to the Trustees of
Community Lions Foundation**

Independent examiner's report to the trustees of Community Lions Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

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


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

Independent examiner's 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Andrew Day

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: 19th April 2025

Community Lions Foundation

Statement of Financial Activities
for the year ended 30 June 2024

	Notes	Unrestricted funds £	Restricted fund £	30.6.24 Total funds £	30.6.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		301	-	301	500
Charitable activities					
Charitable activities		-	95,120	95,120	105,008
Total		<u>301</u>	<u>95,120</u>	<u>95,421</u>	<u>105,508</u>
EXPENDITURE ON					
Charitable activities					
Support		-	-	-	335
Charitable activities		-	96,619	96,619	84,156
Total		<u>-</u>	<u>96,619</u>	<u>96,619</u>	<u>84,491</u>
NET INCOME/(EXPENDITURE)		301	(1,499)	(1,198)	21,017
RECONCILIATION OF FUNDS					
Total funds brought forward		43,524	36,836	80,360	59,343
TOTAL FUNDS CARRIED FORWARD		<u><u>43,825</u></u>	<u><u>35,337</u></u>	<u><u>79,162</u></u>	<u><u>80,360</u></u>

The notes form part of these financial statements

Community Lions Foundation (Registered number: 06218426)

Balance Sheet
30 June 2024

	Notes	Unrestricted funds £	Restricted fund £	30.6.24 Total funds £	30.6.23 Total funds £
FIXED ASSETS					
Tangible assets	5	-	833	833	510
CURRENT ASSETS					
Cash at bank		43,825	47,229	91,054	83,752
CREDITORS					
Amounts falling due within one year	6	-	(12,725)	(12,725)	(3,902)
NET CURRENT ASSETS		<u>43,825</u>	<u>34,504</u>	<u>78,329</u>	<u>79,850</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,825</u>	<u>35,337</u>	<u>79,162</u>	<u>80,360</u>
NET ASSETS		<u><u>43,825</u></u>	<u><u>35,337</u></u>	<u><u>79,162</u></u>	<u><u>80,360</u></u>
FUNDS	7				
Unrestricted funds				43,825	43,524
Restricted funds				<u>35,337</u>	<u>36,836</u>
TOTAL FUNDS				<u><u>79,162</u></u>	<u><u>80,360</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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


.....
P E Shaw - Trustee

The notes form part of these financial statements

Community Lions Foundation

Notes to the Financial Statements **for the year ended 30 June 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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.

Charitable activities

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

Governance costs

Include those activities incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

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

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Community Lions Foundation

Notes to the Financial Statements - continued
for the year ended 30 June 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Impairment of fixed assets

At each balance sheet date, the Company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

Donated assets

Donated assets are included in incoming resources when the benefit is reasonably quantifiable and measurable. These assets are valued by the trustees at their current value.

Pension costs and other post retirement benefits

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

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.24	30.6.23
	£	£
Depreciation - owned assets	240	127
	<u> </u>	<u> </u>

Community Lions Foundation

Notes to the Financial Statements - continued
for the year ended 30 June 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

4. STAFF COSTS

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

	30.6.24	30.6.23
Service providers (Employed)	1	1
Service providers (Self Employed)	2	1
	<hr/>	<hr/>
	3	2
	<hr/>	<hr/>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 July 2023	637
Additions	563
	<hr/>
At 30 June 2024	1,200
	<hr/>
DEPRECIATION	
At 1 July 2023	127
Charge for year	240
	<hr/>
At 30 June 2024	367
	<hr/>
NET BOOK VALUE	
At 30 June 2024	833
	<hr/>
At 30 June 2023	510
	<hr/>

Community Lions Foundation

Notes to the Financial Statements - continued
for the year ended 30 June 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24	30.6.23
	£	£
Social security and other taxes	838	901
Accruals and deferred income	11,887	3,001
	<u>12,725</u>	<u>3,902</u>

7. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
Charitable fund	43,524	301	43,825
Restricted funds			
Restricted fund	36,836	(1,499)	35,337
	<u>80,360</u>	<u>(1,198)</u>	<u>79,162</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Charitable fund	301	-	301
Restricted funds			
Restricted fund	95,120	(96,619)	(1,499)
	<u>95,421</u>	<u>(96,619)</u>	<u>(1,198)</u>

Comparatives for movement in funds

	At 1.7.22	Net movement in funds	Transfers between funds	At 30.6.23
	£	£	£	£
Unrestricted funds				
Charitable fund	43,054	165	305	43,524
Restricted funds				
Restricted fund	16,289	20,852	(305)	36,836
	<u>59,343</u>	<u>21,017</u>	<u>-</u>	<u>80,360</u>

Community Lions Foundation

Notes to the Financial Statements - continued
for the year ended 30 June 2024

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Charitable fund	500	(335)	165
Restricted funds			
Restricted fund	105,008	(84,156)	20,852
TOTAL FUNDS	<u>105,508</u>	<u>(84,491)</u>	<u>21,017</u>

Name of Fund	Description, nature and purpose of the fund
General	The 'free reserves' available to undertake the charitable objectives of the charity.
Restricted	Restricted funds can only used for specific purposes within the objective of the charity. Restrictions arise when specified by the donor restricted funds during the year were Grants from The National Lottery which were used to deliver programmes to provide positive activities to young people, improving their confidence and lifestyles through sport.

8. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The total contributions to the company's scheme was £1,418 (2023: £1,264). There were no contributions outstanding at the balance sheet date.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.