

# THE RAW FOUNDATION

England & Wales · Charity number 1124963

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2008-07-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Censis  
66 Church Street  
Hartlepool  
Cleveland  
TS24 7DN

**Phone** 01642780565

**Email** [info@lionsraw.org](mailto:info@lionsraw.org)

**Website** [www.lionsraw.org](http://www.lionsraw.org)

## Activities

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**Objects:** 1 THE RELIEF OF POVERTY2 THE ADVANCEMENT OF EDUCATION BY:. PROMOTING AND PROTECTING GOOD HEALTH. RAISING AWARENESS OF HIV/AIDS TO COMMUNITIES AT RISK ASSISTING IN THE PROVISION OF EDUCATION AND STRENGTHENING COMMUNITY INITIATIVES.WORKING WITH LIKE MINDED DEVELOPMENTAL ORGANISATIONS AND CHARITABLE BODIES TO ACHIEVE THESE AIMS3 THE ADVANCEMENT OF THE CHRISTIAN RELIGION4 OTHER PURPOSES WHICH ARE CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES

**Activities:** The prevention/relief of poverty anywhere in the world; The promotion of community participation in healthy recreation within disadvantaged communities, the provision of facilities for playing Association Football or other leisure time occupation in the interests of social welfare for recreation; Relief of financial hardship, either generally or individually of people ; Other charitable purposes.

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Amateur Sport
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Australia
- Brazil
- France
- Poland
- South Africa
- United States
- Middlesbrough
- Stockton-on-tees

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£30,772	£30,487	-	-
2023-08-31	£10,834	£100,673	-	-
2022-08-31	£60,995	£25,440	-	-
2021-08-31	£23,767	£30,776	-	-
2020-08-31	£144,491	£151,991	-	-

## Trustees

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Name	Role	Appointed
<b>NEIL ANDREW CARLILE</b>	Chair	
Christopher Lovegrove		
Neil Flint		2013-10-10
REV Andrew Bowerman		2013-10-10
WAYNE ROBERT WEBB		

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**THE RAW FOUNDATION**

England & Wales - Charity number 1124963

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# Accounts

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**The Raw Foundation**  
**Unaudited Financial Statements**  
**31 August 2024**

**CENSIS**

Chartered accountants  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# The Raw Foundation

## Financial Statements

Year ended 31 August 2024

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
Statement of cash flows	<b>8</b>
Notes to the financial statements	<b>9</b>

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# The Raw Foundation

## Trustees' Annual Report

Year ended 31 August 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

### Reference and administrative details

<b>Registered charity name</b>	The Raw Foundation
<b>Charity registration number</b>	1124963
<b>Principal office</b>	Exchange Building 66 Church Street Hartlepool TS24 7DN

### The trustees

C J Lovegrove  
A Bowerman  
N Flint  
W R Webb  
N A Carlile

<b>Independent examiner</b>	Censis Exchange Building 66 Church Street Hartlepool TS24 7DN
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### Structure, governance and management

The trustees were those appointed on establishment of the charity or have been appointed subsequently. Appointment and removal is in accordance with the Trust Deed which requires that appointment is approved by a resolution of the trustees passed at a special meeting.

### Objectives and activities

The charity's objects are:

1. The prevention/relief of poverty anywhere in the world.
2. The promotion of community participation in healthy recreation withing disadvantaged communities.
3. The provision of facilities for playing association football or other leisure time occupation in the interests of social welfare for recreation.
4. The relief of financial hardship, either generally or individually, of people.
5. Other charitable purposes.

# The Raw Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 August 2024

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#### Objectives and activities *(continued)*

The Raw Foundation which encompasses Lionsraw is a movement that mobilises passionate football fans who believe they can make a difference in the lives of others locally and globally.

We seek to do this by mobilising and encouraging football supporters to volunteer their time and/or money to local community projects or as part of specific Legacy Tours.

We exist to engage with any fans, regardless of sex, race, faith or colour. We simply want to work with people who want to make a difference in the lives of others at local and global levels.

The Lionsraw vision was conceived in the Stadium of Light in Lisbon in the summer of 2004 by Jon Burns. Jon wondered how many of the 60,000 fans in the stadium shared both a passion for the beautiful game and a belief that this passion could be used to change lives. He wondered what great things could be achieved if it were possible to harness that passion and belief.

This vision has since developed from its roots in the North East of England into a global movement of fans who share the same vision.

To learn more about Lionsraw you can visit our website on [www.lionsraw.org](http://www.lionsraw.org)

# The Raw Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 August 2024

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#### Achievements and performance

The Raw Foundation has now been established for 17 years and is dedicated to working with young people - helping them to make the most of their lives, and for young people - creating chances for change by nurturing, inspiring, connecting and empowering them.

We continue to maximise the giving of individuals, corporate companies, trust funds and grant awarding bodies. This delivery of outcomes is largely down to experienced and creative project management, excellent use of volunteer time and resource as well as our unusually low overheads and running costs.

Lionsraw remains grateful to our board of members, regular volunteers and donors that enable us to continue with our legacy projects.

The last year has been one where our principle activities have been a continued focus on the legacy projects in South Africa, Brazil and the UK.

For a variety of reasons trips to visit and support the projects and our partners have been limited and whilst the important work of creating chances for change continues it has been very much delivered by those on the ground in a sustainable and economically robust way.

In South Africa, the feeding programme is still going strong and the pupils looked fitter and stronger. We have secured an excellent working relationship with the High School and look forward to seeing the impact of these strong links in the education of a broader age range of young people. Building work has continued as classrooms at the high school and a hall at the Steve Davison Primary School have been delivered. Groundworks have enabled new football and netball pitches to be installed along with new drainage and stormwater channels. All of this delivered by local labour and overseen by our outstanding volunteers. Overall, we are pleased with the progress of our project in South Africa and we currently have no plans to expand beyond our current work.

We continue to explore opportunities to bring Lionsraw to the USA, Mexico and Canada for the 2026 World Cup. We are increasingly placing our relationship with our key Legacy partner - the American Outlaws: AOImpact, as the primary agent for longevity. We continue to help them build out their program and are excited by the positive engagement we have had and the projects planned in 2026.

Lionsraw in the UK, continues to be the global hub and main supporting base for all of our international projects.

The Board is based in London and led by the chairman Chris Lovegrove. Our back office and finance functions remain based in the North East of England under the oversight of board member, Simon Close. On behalf of all the Trustees, I am extremely grateful to all concerned and looking ahead I am confident that we can continue to deliver on our charitable objectives and make a tangible difference in the lives of the amazing young people we work with.

# The Raw Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 August 2024

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#### Financial review

The Statement of Financial Activities shows a surplus on unrestricted funds for the year of £12,774, unrestricted reserves stand at £30,682 and total reserves for the year stand at £71,768.

#### Reserves policy and risk management

It is the policy of the charity to try to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies.

The unrestricted free reserves of the charity at 31 August 2024 amounted to £30,682. Free reserves are those not tied up in fixed assets and designated funds.

The trustees actively review the major risks which the charity face on a regular basis and believe that maintaining our free reserves at the levels stated above will provide sufficient resources in the event of adverse conditions.

The trustees' annual report was approved on 27 June 2025 and signed on behalf of the board of trustees by:

C J Lovegrove  
Trustee

# The Raw Foundation

## Independent Examiner's Report to the Trustees of The Raw Foundation

Year ended 31 August 2024

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I report to the trustees on my examination of the financial statements of The Raw Foundation ('the charity') for the year ended 31 August 2024.

### Responsibilities and basis of report

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

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

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

Censis  
Independent Examiner

Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# The Raw Foundation

## Statement of Financial Activities

Year ended 31 August 2024

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		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	<u>20,452</u>	<u>10,320</u>	<u>30,772</u>	<u>10,834</u>
<b>Total income</b>		<u>20,452</u>	<u>10,320</u>	<u>30,772</u>	<u>10,834</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5	<u>7,678</u>	<u>22,809</u>	<u>30,487</u>	<u>100,673</u>
<b>Total expenditure</b>		<u>7,678</u>	<u>22,809</u>	<u>30,487</u>	<u>100,673</u>
		—	—	—	—
<b>Net income/(expenditure) and net movement in funds</b>		<u>12,774</u>	<u>(12,489)</u>	<u>285</u>	<u>(89,839)</u>
		—	—	—	—
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>17,908</u>	<u>53,575</u>	<u>71,483</u>	<u>161,322</u>
<b>Total funds carried forward</b>		<u>30,682</u>	<u>41,086</u>	<u>71,768</u>	<u>71,483</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 9 to 13 form part of these financial statements.

# The Raw Foundation

## Statement of Financial Position

31 August 2024

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	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		<u>71,768</u>	<u>71,483</u>
<b>Net current assets</b>		<u>71,768</u>	<u>71,483</u>
<b>Total assets less current liabilities</b>		<u>71,768</u>	<u>71,483</u>
<b>Funds of the charity</b>			
Restricted funds		41,086	53,575
Unrestricted funds		<u>30,682</u>	<u>17,908</u>
<b>Total charity funds</b>	<b>10</b>	<u>71,768</u>	<u>71,483</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 June 2025, and are signed on behalf of the board by:

C J Lovegrove  
Trustee

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The notes on pages 9 to 13 form part of these financial statements.

# The Raw Foundation

## Statement of Cash Flows

Year ended 31 August 2024

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	285	(89,839)
Cash generated from operations	285	(89,839)
Net cash from/(used in) operating activities	<u>285</u>	<u>(89,839)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	285	(89,839)
<b>Cash and cash equivalents at beginning of year</b>	71,483	161,322
<b>Cash and cash equivalents at end of year</b>	<u>71,768</u>	<u>71,483</u>

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The notes on pages 9 to 13 form part of these financial statements.

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# The Raw Foundation

## Notes to the Financial Statements

Year ended 31 August 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Exchange Building, 66 Church Street, Hartlepool, TS24 7DN.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	<u>20,452</u>	<u>10,320</u>	<u>30,772</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	<u>492</u>	<u>10,342</u>	<u>10,834</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
South Africa Legacy	–	20,334	20,334
Uk Legacy	–	2,475	2,475
Support costs	<u>7,678</u>	<u>–</u>	<u>7,678</u>
	<u>7,678</u>	<u>22,809</u>	<u>30,487</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
South Africa Legacy	–	37,652	37,652
South Africa 2020 Tour	–	49,494	49,494
Uk Legacy	–	7,425	7,425
Support costs	<u>6,102</u>	<u>–</u>	<u>6,102</u>
	<u>6,102</u>	<u>94,571</u>	<u>100,673</u>

### 6. Analysis of support costs

	Total 2024 £	Total 2023 £
Premises	3,850	2,274
Communications and IT	216	216
Human resources	300	300
Accountancy	<u>3,312</u>	<u>3,312</u>
	<u>7,678</u>	<u>6,102</u>

### 7. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2024

#### 8. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 10. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
General fund	17,908	20,452	(7,678)	–	30,682

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 2023 £
General fund	23,518	492	(6,102)	–	17,908

##### Restricted funds

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
South Africa Legacy	49,465	10,320	(20,334)	–	39,451
UK Legacy	2,550	–	(2,475)	–	75
Brazil Legacy	1,560	–	–	–	1,560
	<u>53,575</u>	<u>10,320</u>	<u>(22,809)</u>	<u>–</u>	<u>41,086</u>

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 2023 £
South Africa Legacy	56,156	10,342	(37,652)	20,619	49,465
UK Legacy	9,975	–	(7,425)	–	2,550
Brazil Legacy	1,560	–	–	–	1,560
South Africa 2020 Tour	70,113	–	(49,494)	(20,619)	–
	<u>137,804</u>	<u>10,342</u>	<u>(94,571)</u>	<u>–</u>	<u>53,575</u>

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

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### 11. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	<u>30,682</u>	<u>41,086</u>	<u>71,768</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	<u>17,908</u>	<u>53,575</u>	<u>71,483</u>

### 12. Analysis of changes in net debt

	At 1 Sep 2023 £	Cash flows £	At 31 Aug 2024 £
Cash at bank and in hand	<u>71,483</u>	<u>285</u>	<u>71,768</u>

**THE RAW FOUNDATION**

England & Wales - Charity number 1124963

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# Accounts

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**The Raw Foundation**  
**Unaudited Financial Statements**  
**31 August 2022**

**CENSIS**

Chartered accountants  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# The Raw Foundation

## Financial Statements

Year ended 31 August 2022

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
Statement of cash flows	<b>8</b>
Notes to the financial statements	<b>9</b>

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# The Raw Foundation

## Trustees' Annual Report

Year ended 31 August 2022

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

### Reference and administrative details

<b>Registered charity name</b>	The Raw Foundation
<b>Charity registration number</b>	1124963
<b>Principal office</b>	Exchange Building 66 Church Street Hartlepool TS24 7DN

### The trustees

C J Lovegrove  
A Bowerman  
N Flint  
W R Webb  
N A Carlile

<b>Independent examiner</b>	Censis Exchange Building 66 Church Street Hartlepool TS24 7DN
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### Structure, governance and management

The trustees were those appointed on establishment of the charity or have been appointed subsequently. Appointment and removal is in accordance with the Trust Deed which requires that appointment is approved by a resolution of the trustees passed at a special meeting.

### Objectives and activities

The charity's objects are:

1. The prevention/relief of poverty anywhere in the world.
2. The promotion of community participation in healthy recreation withing disadvantaged communities.
3. The provision of facilities for playing association football or other leisure time occupation in the interests of social welfare for recreation.
4. The relief of financial hardship, either generally or individually, of people.
5. Other charitable purposes.

# The Raw Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 August 2022

---

#### Objectives and activities *(continued)*

The Raw Foundation which encompasses Lionsraw is a movement that mobilises passionate football fans who believe they can make a difference in the lives of others locally and globally.

We seek to do this by mobilising and encouraging football supporters to volunteer their time and/or money to local community projects or as part of specific Legacy Tours.

We exist to engage with any fans, regardless of sex, race, faith or colour. We simply want to work with people who want to make a difference in the lives of others at local and global levels.

The Lionsraw vision was conceived in the Stadium of Light in Lisbon in the summer of 2004 by Jon Burns. Jon wondered how many of the 60,000 fans in the stadium shared both a passion for the beautiful game and a belief that this passion could be used to change lives. He wondered what great things could be achieved if it were possible to harness that passion and belief.

This vision has since developed from its roots in the North East of England into a global movement of fans who share the same vision.

To learn more about Lionsraw you can visit our website on [www.lionsraw.org](http://www.lionsraw.org)

# The Raw Foundation

## Trustees' Annual Report *(continued)*

Year ended 31 August 2022

---

### Achievements and performance

We continue to maximise the giving of individuals, corporate companies, trust funds and grant awarding bodies. This delivery of outcomes is largely down to experienced and creative project management, excellent use of volunteer time and resource as well as our unusually low overheads and running costs.

Lionsraw remains very grateful to our board of members, regular volunteers and donors that enable us to continue with our legacy projects. The Raw Foundation has now been established for 15 years and is dedicated to working with young people - helping them to make the most of their lives, and for young people — creating chances for change by nurturing, inspiring, connecting and empowering them. Over the year we and our partners worked with over 2000 individuals across multiple projects, working tirelessly to support vulnerable young people with accessible education, in-depth regular support to make a real difference in people's lives. Working within a difficult financial climate for charity funding, The Raw Foundation has continued to diversify its income streams. We are indebted to the support of the many loyal and generous individuals and businesses who have supported us over this year. We continue our focus on the legacy projects in South Africa, Brazil and the UK whilst exploring new opportunities for France in 2024 and the USA in 2026. We recognise the enormous benefits derived both through volunteering and project delivery and are committed to seeing more chances for change created in the next 12 months. Thanks again to all of the trustees and of course to the loyal and amazing servants of this extraordinary charity.

Three of the Lionsraw team were able to visit South Africa for the first time since the covid pandemic and are pleased to be able to confirm everything was in order. The feeding programme is still going strong and the pupils looked fitter and stronger. The building work has been split into two main areas; the building of classrooms at the high school and the school hall at the Steve Davison Primary School. We were unable to visit the high school due to our commitment to assist in the building of the school hall. The school hall has been getting built by the same local labour we have previously used and it is somewhere near completion now. The teachers all seem happy considering their extra work load. The school had two teachers' funding removed but we have been able to secure funding from a corporate to cover this. Overall, we are pleased with the progress of our project in South Africa and we currently have no plans to expand beyond our current work.

In the last 12 months continued planning around the 2026 World Cup program has continued. The LISC partnership has continued to flourish. We are increasingly placing our relationship with our key Legacy partner - the American Outlaws: AOImpact, as the primary agent for longevity. We have helped them build out their program and manage a number of tester events.

Lionsraw in the UK, continues to be the global hub and main supporting base for all of our international projects. The Board is based in London and led by the chairman Chris Lovegrove. Our back office and finance functions remain based in the North East of England under the oversight of board member, Simon Close.

# The Raw Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 August 2022

---

#### Financial review

The Statement of Financial Activities shows a surplus on unrestricted funds for the year of £10,096, unrestricted reserves stand at £23,518 and total reserves for the year stand at £161,322.

#### Reserves policy and risk management

It is the policy of the charity to try to maintain unrestricted funds, which we are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies.

The unrestricted free reserves of the charity at 31 August 2022 amounted to £23,518. Free reserves are those not tied up in fixed assets and designated funds.

The trustees actively review the major risks which the charity face on regular basis and believe that maintaining our free reserves at the levels stated above will provide sufficient resources in the event of adverse conditions.

The trustees' annual report was approved on 24 May 2023 and signed on behalf of the board of trustees by:

C J Lovegrove  
Trustee

# The Raw Foundation

## Independent Examiner's Report to the Trustees of The Raw Foundation

Year ended 31 August 2022

---

I report to the trustees on my examination of the financial statements of The Raw Foundation ('the charity') for the year ended 31 August 2022.

### Responsibilities and basis of report

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

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

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

Censis  
Independent Examiner

Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# The Raw Foundation

## Statement of Financial Activities

Year ended 31 August 2022

---

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	20,492	13,254	33,746	23,767
Charitable activities	5	–	27,249	27,249	–
<b>Total income</b>		<u>20,492</u>	<u>40,503</u>	<u>60,995</u>	<u>23,767</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	<u>10,396</u>	<u>15,044</u>	<u>25,440</u>	<u>30,776</u>
<b>Total expenditure</b>		<u>10,396</u>	<u>15,044</u>	<u>25,440</u>	<u>30,776</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>10,096</u>	<u>25,459</u>	<u>35,555</u>	<u>(7,009)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		13,422	112,345	125,767	132,776
<b>Total funds carried forward</b>		<u>23,518</u>	<u>137,804</u>	<u>161,322</u>	<u>125,767</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 9 to 14 form part of these financial statements.

# The Raw Foundation

## Statement of Financial Position

31 August 2022

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	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		161,322	125,767
<b>Net current assets</b>		161,322	125,767
<b>Total assets less current liabilities</b>		161,322	125,767
<b>Funds of the charity</b>			
Restricted funds		137,804	112,345
Unrestricted funds		23,518	13,422
<b>Total charity funds</b>	<b>13</b>	161,322	125,767

These financial statements were approved by the board of trustees and authorised for issue on 24 May 2023, and are signed on behalf of the board by:

C J Lovegrove  
Trustee

---

The notes on pages 9 to 14 form part of these financial statements.

# The Raw Foundation

## Statement of Cash Flows

Year ended 31 August 2022

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	<b>2022</b>	2021
	£	£
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	35,555	(7,009)
Cash generated from operations	35,555	(7,009)
Net cash from/(used in) operating activities	<u>35,555</u>	<u>(7,009)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	35,555	(7,009)
<b>Cash and cash equivalents at beginning of year</b>	125,767	132,776
<b>Cash and cash equivalents at end of year</b>	<u>161,322</u>	<u>125,767</u>

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The notes on pages 9 to 14 form part of these financial statements.

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# The Raw Foundation

## Notes to the Financial Statements

Year ended 31 August 2022

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Exchange Building, 66 Church Street, Hartlepool, TS24 7DN.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	<u>20,492</u>	<u>13,254</u>	<u>33,746</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	<u>492</u>	<u>23,275</u>	<u>23,767</u>

### 5. Charitable activities

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Refund of flights and hotels	<u>27,249</u>	<u>27,249</u>	<u>-</u>	<u>-</u>

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
South Africa Legacy	–	15,044	15,044
Support costs	10,396	–	10,396
	<u>10,396</u>	<u>15,044</u>	<u>25,440</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
South Africa Legacy	–	20,856	20,856
South Africa 2020 Tour	–	4,735	4,735
Support costs	5,185	–	5,185
	<u>5,185</u>	<u>25,591</u>	<u>30,776</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
General Fund	–	10,396	10,396	5,185
South Africa Legacy	15,044	–	15,044	20,856
South Africa 2020 Tour	–	–	–	4,735
	<u>15,044</u>	<u>10,396</u>	<u>25,440</u>	<u>30,776</u>

### 8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Premises	6,592	6,592	–
Communications and IT	216	216	–
General office	–	–	885
Human resources	300	300	1,300
Accountancy	3,288	3,288	3,000
	<u>10,396</u>	<u>10,396</u>	<u>5,185</u>

### 9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2022

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#### 10. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Tangible fixed assets

	<b>Fixtures and fittings £</b>
<b>Cost</b>	
At 1 September 2021 and 31 August 2022	1,698
<b>Depreciation</b>	
At 1 September 2021 and 31 August 2022	1,698
<b>Carrying amount</b>	
At 31 August 2022	–
At 31 August 2021	–

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
General fund	<u>13,422</u>	<u>20,492</u>	<u>(10,396)</u>	<u>23,518</u>

  

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2021 £
General fund	<u>18,115</u>	<u>492</u>	<u>(5,185)</u>	<u>13,422</u>

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2022

#### 13. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
South Africa Legacy	57,946	13,254	(15,044)	56,156
UK Legacy	9,975	–	–	9,975
Brazil Legacy	1,560	–	–	1,560
South Africa 2020 Tour	42,864	27,249	–	70,113
	<u>112,345</u>	<u>40,503</u>	<u>(15,044)</u>	<u>137,804</u>

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2021 £
South Africa Legacy	55,527	23,275	(20,856)	57,946
UK Legacy	9,975	–	–	9,975
Brazil Legacy	1,560	–	–	1,560
South Africa 2020 Tour	47,599	–	(4,735)	42,864
	<u>114,661</u>	<u>23,275</u>	<u>(25,591)</u>	<u>112,345</u>

#### 14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	<u>23,518</u>	<u>137,804</u>	<u>161,322</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	<u>13,422</u>	<u>112,345</u>	<u>125,767</u>

#### 15. Analysis of changes in net debt

	At 1 Sep 2021 £	Cash flows £	At 31 Aug 2022 £
Cash at bank and in hand	<u>125,767</u>	<u>35,555</u>	<u>161,322</u>

**THE RAW FOUNDATION**

England & Wales - Charity number 1124963

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# Accounts

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**The Raw Foundation**  
**Unaudited Financial Statements**  
**31 August 2020**

# The Raw Foundation

## Financial Statements

Year ended 31 August 2020

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities	<b>7</b>
Statement of financial position	<b>8</b>
Statement of cash flows	<b>9</b>
Notes to the financial statements	<b>10</b>

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# The Raw Foundation

## Trustees' Annual Report

Year ended 31 August 2020

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

### Reference and administrative details

**Registered charity name**            The Raw Foundation

**Charity registration number**        1124963

**Principal office**                    Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN  
Durham

### The trustees

W R Webb  
A Bowerman  
N Flint  
N A Carlile  
C J Lovegrove

**Accountants**                        Censis  
Chartered Accountants  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

### Structure, governance and management

The trustees were those appointed on establishment of the charity or have been appointed subsequently. Appointment and removal is in accordance with the Trust Deed which requires that appointment is approved by a resolution of the trustees passed at a special meeting.

### Objectives and activities

The charity's objects are:

1. The prevention/relief of poverty anywhere in the world.
2. The promotion of community participation in healthy recreation within disadvantaged communities.
3. The provision of facilities for playing association football or other leisure time occupation in the interests of social welfare for recreation.
4. The relief of financial hardship, either generally or individually, of people.
5. Other charitable purposes.

# The Raw Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 August 2020

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#### **Objectives and activities** *(continued)*

The Raw Foundation which encompasses Lionsraw is a movement that mobilises passionate football fans who believe they can make a difference in the lives of others locally and globally.

We seek to do this by mobilising and encouraging football supporters to volunteer their time and/or money to local community projects or as part of specific Legacy Tours.

We exist to engage with any fans, regardless of sex, race, faith or colour. We simply want to work with people who want to make a difference in the lives of others at local and global levels.

The Lionsraw vision was conceived in the Stadium of Light in Lisbon in the summer of 2004 by Jon Burns. Jon wondered how many of the 60,000 fans in the stadium shared both a passion for the beautiful game and a belief that this passion could be used to change lives. He wondered what great things could be achieved if it were possible to harness that passion and belief.

This vision has since developed from its roots in the North East of England into a global movement of fans who share the same vision.

To learn more about Lionsraw you can visit our website on [www.lionsraw.org](http://www.lionsraw.org)

# The Raw Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 August 2020

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#### Achievements and performance

We continue to maximise the giving of individuals, corporate companies, trust funds and grant awarding bodies. This delivery of outcomes is largely down to experienced and creative project management, excellent use of volunteer time and resource as well as our unusually low overheads and running costs.

In the US our growing partnerships with key organisations help us move towards our objectives for our large 2026 project.

Lionsraw remains very grateful to our board of members, regular volunteers and donors that enable these ongoing legacy projects.

2020 has been a strange, disappointing and tragic year.

Our planned 10th anniversary visit to the valley of a 1000 hills in April 2020 was, understandably postponed due to the Coronavirus (COVID-19) pandemic. Whilst we are all disappointed that we couldn't go to South Africa to continue our project work in the valley, we're sure that all of our supporters and volunteers understood why we made this difficult decision.

However, this didn't mean that we stopped our support for the people of the valley. With the help of a fantastic team of volunteers and workers, led by Clive Powell in South Africa, we have maintained the momentum and made real progress over the last 12 months.

After such efforts from everybody fundraising for the trip and the scouting visits to set up what was to be an amazing trip it was so sad for us to be forced to postpone.

We might not have made it to South Africa, but lots of the building work has continued. Despite the Lionsraw trip having been postponed it did not stop us being on hand to help people who were in desperate circumstances during the lockdown. By comparison our lockdown in the UK/US I'm sure was a lot easier than theirs with no electricity, no running water, no realistic access to food and definitely no Netflix. We were advised by our people on the ground Clive Powell and George the retired headmaster of the school that there were people really suffering. We were able to provide emergency food packages and essentials to 3000 people a day. We were probably the difference between life and death for some of those people many of whom live with significant health issues.

The feeding program to approximately 1,400 children at the Steven Davison Primary School continues to be successful in helping the children's health.

We are so proud of Lebo and Nompilo, two girls we assisted with a private education as they were identified as gifted and talented. Both went on to prove they were and are now looking forward to starting University in the new year. I almost have to pinch myself to believe two girls from the valley have smashed it and made university where we will continue to offer some degree of support. This is definitely one of Lionsraw's biggest successes in our first 10 years.

It is essential that I reserve a special mention for Clive our man on the ground in South Africa. Without Clive our projects would have suffered significantly; his efforts go way beyond that of a volunteer. Clive is without doubt a life changer for almost everyone he comes into contact with.

I also want to recognise our main sponsor of the project Million Dollar Round Table (MDRT) who donated \$50,000 to the building of a new school hall. In a Zoom meeting with them, they told me to spend the funds as we see fit given the pandemic that they trusted us. I can't tell you how good it felt to hear such a professional organisation not hold us to account on what we said we were going to do and

# The Raw Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 August 2020

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to trust us to use the donation wisely. We can reassure MDRT that Lionsraw will finish our project and more; no pandemic will stop us in the long run.

As we close this year off it will be business as usual again next year, but in these uncertain times, we cannot offer any bold promises, we will just continue to do the good work we have been doing for the last 10 years. We will continue to progressively build in South Africa and keep helping the children of the valley through education and feeding programmes.

In the past 12 months, in the UK, Cleveland Juniors football club has struggled due to a variety of issues relating to vandalism and anti-social behaviour. Assurances have been sought by the Club of the local council and football association to help the Club operate to its maximum but there remain challenges ahead. Cleveland Juniors is not just a football club, it offers affordable payments and bursaries to vulnerable and underprivileged children. It reaches the poorest areas and is inundated with children each week for FREE academy sessions. The club offers each child either a coaching award or refereeing award when they reach 16. This is paid for by the club who fundraise to meet these costs. The courses give important skills to young people to take into employment.

Elsewhere in the UK plans for a legacy tour to London in June 2020 were curtailed due to the worldwide pandemic. Projects had been prepared for fans travelling principally from the United States to work alongside local volunteers in the Kings Cross area of London during the European Championships. This would have presented a fantastic opportunity to bring some of the Lionsraw magic to London and share the impact and values with our partners in the United States. Accommodation had been secured and projects identified to include working with those children most in need in the local area.

As a result of the cancellation of the tour we did manage to hold a number of football and FIFA nights using the facilities at Tileyard London for local young people. Working in partnership with Tileyard Impact and the Copenhagen Youth Project we ran 5-a side

Lionsraw in the UK, continues to be the global hub and main supporting base for all of our international projects. The Board is based in London and led by the chairman Chris Lovegrove. Our back office and finance functions remain based in the North East of England under the oversight of board member Simon Close.

#### **Financial review**

The Statement of Financial Activities shows surplus on unrestricted funds for the year of £7,868, unrestricted reserves stand at £18,115 and total reserves for the year stand at £132,776.

#### Reserves policy and risk management

It is the policy of the charity to try to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies.

The unrestricted free reserves of the charity at 31 August 2020 amounted to £18,115. Free reserves are those not tied up in fixed assets and designated funds.

The trustees actively review the major risks which the charity face on a regular basis and believe that maintaining our free reserves at the levels stated above will provide sufficient resources in the event of adverse conditions.

# **The Raw Foundation**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 August 2020**

---

The trustees' annual report was approved on 23 June 2021 and signed on behalf of the board of trustees by:

W R Webb  
Trustee

# The Raw Foundation

## Independent Examiner's Report to the Trustees of The Raw Foundation

Year ended 31 August 2020

---

I report to the trustees on my examination of the financial statements of The Raw Foundation ('the charity') for the year ended 31 August 2020.

### Responsibilities and basis of report

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

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

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



CENSIS  
Chartered Accountants

Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# The Raw Foundation

## Statement of Financial Activities

31 August 2020

---

		2020	2019		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	16,201	128,290	144,491	136,299
Investment income	5	—	—	—	106
<b>Total income</b>		<u>16,201</u>	<u>128,290</u>	<u>144,491</u>	<u>136,405</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	<u>8,333</u>	<u>143,658</u>	<u>151,991</u>	<u>48,455</u>
<b>Total expenditure</b>		<u>8,333</u>	<u>143,658</u>	<u>151,991</u>	<u>48,455</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>7,868</u>	<u>(15,368)</u>	<u>(7,500)</u>	<u>87,950</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>10,247</u>	<u>130,029</u>	<u>140,276</u>	<u>52,326</u>
<b>Total funds carried forward</b>		<u>18,115</u>	<u>114,661</u>	<u>132,776</u>	<u>140,276</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 10 to 15 form part of these financial statements.

# The Raw Foundation

## Statement of Financial Position

31 August 2020

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		2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	13	–	349
<b>Current assets</b>			
Cash at bank and in hand		132,776	139,927
<b>Net current assets</b>		<u>132,776</u>	<u>139,927</u>
<b>Total assets less current liabilities</b>		<u>132,776</u>	<u>140,276</u>
<b>Funds of the charity</b>			
Restricted funds		114,661	130,029
Unrestricted funds		<u>18,115</u>	<u>10,247</u>
<b>Total charity funds</b>	14	<u>132,776</u>	<u>140,276</u>

These financial statements were approved by the board of trustees and authorised for issue on 23 June 2021, and are signed on behalf of the board by:

W R Webb  
Trustee

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The notes on pages 10 to 15 form part of these financial statements.

# The Raw Foundation

## Statement of Cash Flows

Year ended 31 August 2020

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	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(7,500)	87,950
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	349	116
Other interest receivable and similar income	–	(106)
<i>Changes in:</i>		
Trade and other creditors	–	(6,750)
Cash generated from operations	<u>(7,151)</u>	<u>81,210</u>
Interest received	–	106
Net cash (used in)/from operating activities	<u>(7,151)</u>	<u>81,316</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(7,151)	81,316
<b>Cash and cash equivalents at beginning of year</b>	139,927	58,611
<b>Cash and cash equivalents at end of year</b>	<u>132,776</u>	<u>139,927</u>

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The notes on pages 10 to 15 form part of these financial statements.

# The Raw Foundation

## Notes to the Financial Statements

Year ended 31 August 2020

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### 1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Exchange Building, 66 Church Street, Hartlepool, TS24 7DN, Durham.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2020

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2020

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	16,201	29,662	45,863
Tour deposits	–	98,628	98,628
	<u>16,201</u>	<u>128,290</u>	<u>144,491</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	23,830	32,012	55,842
Gift Aid	773	–	773
Tour deposits	–	41,684	41,684
<b>Grants</b>			
MDRT Foundation	–	38,000	38,000
	<u>24,603</u>	<u>111,696</u>	<u>136,299</u>

#### 5. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest received	–	–	106	106

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# The Raw Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
South Africa Legacy	–	44,745	44,745
Brazil Legacy	–	13,000	13,000
South Africa 2020 Tour	–	85,913	85,913
Support costs	8,333	–	8,333
	<u>8,333</u>	<u>143,658</u>	<u>151,991</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
South Africa Legacy	–	20,571	20,571
Brazil Legacy	–	2,645	2,645
South Africa 2020 Tour	–	6,800	6,800
Support costs	18,439	–	18,439
	<u>18,439</u>	<u>30,016</u>	<u>48,455</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020 £	Total fund 2019 £
General Fund	–	8,333	8,333	18,439
South Africa Legacy	44,745	–	44,745	20,571
Brazil Legacy	13,000	–	13,000	2,645
South Africa 2020 Tour	85,913	–	85,913	6,800
	<u>143,658</u>	<u>8,333</u>	<u>151,991</u>	<u>48,455</u>

### 8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2020 £	Total 2019 £
Staff costs	–	–	7,553
Premises	432	432	699
General office	1,325	1,325	1,041
Human resources	3,200	3,200	3,205
Bank charges	27	27	65
Depreciation	349	349	116
Donations	–	–	200
Cleveland Juniors donation	–	–	2,680
Accountancy	3,000	3,000	2,880
	<u>8,333</u>	<u>8,333</u>	<u>18,439</u>

# The Raw Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2020

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#### 9. Net (expenditure)/income

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

	<b>2020</b>	2019
	£	£
Depreciation of tangible fixed assets	349	116
	<u>          </u>	<u>          </u>

#### 10. Independent examination fees

	<b>2020</b>	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	1,200
	<u>          </u>	<u>          </u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2020</b>	2019
	£	£
Wages and salaries	–	7,553
	<u>          </u>	<u>          </u>

The average head count of employees during the year was Nil (2019: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2020</b>	2019
	No.	No.
Charitable activities	–	1
	<u>          </u>	<u>          </u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 13. Tangible fixed assets

	<b>Fixtures and fittings</b>
	£
<b>Cost</b>	
<b>At 1 September 2019 and 31 August 2020</b>	1,698
	<u>          </u>
<b>Depreciation</b>	
At 1 September 2019	1,349
Charge for the year	349
	<u>          </u>
<b>At 31 August 2020</b>	1,698
	<u>          </u>
<b>Carrying amount</b>	
<b>At 31 August 2020</b>	–
	<u>          </u>
At 31 August 2019	349
	<u>          </u>

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# The Raw Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2020

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#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 2020 £
General funds	<u>10,247</u>	<u>16,201</u>	<u>(8,333)</u>	<u>18,115</u>

##### Restricted funds

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 2020 £
South Africa Legacy	70,610	29,662	(44,745)	55,527
UK Legacy	9,975	–	–	9,975
Brazil Legacy	14,560	–	(13,000)	1,560
South Africa 2020 Tour	<u>34,884</u>	<u>98,628</u>	<u>(85,913)</u>	<u>47,599</u>
	<u>130,029</u>	<u>128,290</u>	<u>(143,658)</u>	<u>114,661</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Tangible fixed assets	–	–	–	349
Current assets	<u>18,115</u>	<u>114,661</u>	<u>132,776</u>	<u>139,927</u>
<b>Net assets</b>	<u>18,115</u>	<u>114,661</u>	<u>132,776</u>	<u>140,276</u>

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