

Registered number
09507319

Charity number
1166319

Sporting Family Change Foundation
(A company limited by guarantee)

Report and Financial Statements

31 March 2025

**Sporting Family Change Foundation
Report and Financial Statements
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Sporting Family Change Foundation Company Information

Trustees

Kelly R Fuller
J C Wicks
E C Bloor
K Meredith
R Bullard
G J Musto

(Chair)

(appointed 13th October 2025)
(resigned 14th August 2025)
(resigned 1st September 2025)

Secretary

J W Deane

Independent Examiner

Katy Gooding FCA
Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG

Bankers

Santander
Bridle Road
Bootle
Merseyside
L30 4GB

The Co-Operative Bank
PO Box 250
WN8 6WT

Principal Office

Unit 3A
New Rock Industrial Estate
Chilcompton
Radstock
BA3 4JE

Registered Office

12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN

The Charity is incorporated in England and Wales.

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Sporting Family Change Foundation
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Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The Charity's strapline, "The Ability to be Kind," reflects our ethos of utilising kindness as a key driver for social change, with all our activities underpinned by demonstrating unconditional kindness in our local community.

The Charity achieves this through delivering a variety of sports-based and healthy activities to empower, inspire and motivate individuals and whole families in the community to make positive long-term lifestyle changes, achieving things they never believed possible.

In addition, the Charity offers a whole based mentoring programme predominantly delivered in secondary schools and provides sporting and social opportunities for young adults with learning disabilities.

Public benefit

The year to 31 March 2025 has been another hugely successful year, where the Charity continued to expand its activities to meet identified need, reaching a wider audience from a more diverse demographic. To achieve this the Charity continued to invest in staffing and training. This included the launch of our new Accessible Counselling service delivered by a qualified British Association of Counselling and Psychotherapy (BACP) Counsellor and Psychotherapist, with over 30 years' experience. The Charity has been able to respond flexibly and quickly, offering support to many local people who would otherwise have had to have waited many months to access a counselling service.

Another key milestone this year was the Charity launching its Kindness Movement in February 2025. This is a natural extension of our underlying values of kindness, showing others dignity and encouraging blue-sky thinking. The Charity aims to harness the power of unconditional kindness to bring about greater social change.

One specific target audience for the Charity is local adult females, often Mums, who are the glue of the family. Supporting them achieves greater impact and has a ripple effect of kindness throughout the whole family. The Charity offered support to local families by providing vital face to face contact, emotional and welfare support where it was needed most. It continues to be the ultimate privilege to connect and be allowed into so many amazing local families' and individuals' lives. For this the Charity is truly grateful.

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Trustees' Report

Wellbeing Centre

Our Wellbeing Centre, the first of its kind in the area, has been running for over a year and has been used regularly by 80 individuals in the community. Activities offered are all aimed at promoting and developing positive mental health, and where relevant, improving physical fitness. These include yoga, Pilates, tai chi, art therapy, breath work, ice baths, massage, reflexology and other complementary therapies. We also employed a fully qualified therapist and launched our accessible and affordable counselling service to meet the huge demand for support locally.

Whole Based Mentoring

The demand for our holistic mentoring programme increased significantly throughout the year. The Charity has supported children and young people in the local community and in secondary school settings.

The Charity successfully delivered 2,602 mentoring sessions supporting 220 teenagers in 14 secondary schools across B&NES and Wiltshire. These teenagers are either based in school or not in education.

Most do not have a positive association with school and/or education. Ultimately the goal of the programme is to increase emotional resilience in the individuals, whilst working alongside their families. Referrals to the Charity have skyrocketed this year due to changes in society and the increase in poor mental health.

Wellbeing Programme

The Charity continued to deliver its twelve-week Wellbeing Programme either on a 1:1 or 2:1 basis, targeting secondary school students in years 9 -11 in the Norton Radstock area. The course covers exercise, health prevention, nutrition and healthy eating, plus a financial element focusing on budgeting and managing money. It also includes a community volunteering element. We're delighted to report that this year the Charity gained accreditation with the exam board AQA. All students who successfully complete the Wellbeing Programme now receive an AQA certificate. 18 young people completed the Level 1 Programme this year and 10 young people successfully completed Level 2.

Random Acts of Kindness

The Charity's ethos is based on kindness, dignity and blue-sky thinking; it underpins the programmes it delivers and motivates the Charity to proactively demonstrate this in the B&NES and Wiltshire community. Giving time free of charge, offering support to local families when it is most needed is how the Charity delivers kindness. 1,700 hours of kindness were delivered during the year, equating to £67,000 of support.

On 17 February 2025, on National Random Acts of Kindness Day, the Charity launched its Kindness Movement in Bath, aimed at facilitating social change through kind acts. Since then, the movement has grown significantly in awareness and popularity and has even spread nationally.

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Trustees' Report

H.O.P.E. Programme (Health Opportunities through Physical Education) – This programme continues to have a significant positive impact both on individual families and local community groups across Bath and North East Somerset and Wiltshire.

□
The focus this year has been on continuing to reduce isolation, improve physical fitness and promote positive emotional well-being and resilience.

Highlights:

Football Club

The Charity's fully inclusive weekly Football Club in Midsomer Norton continued in popularity. The number of participants increased to 32 with teenagers we currently mentor or used to mentor, young adults with learning disabilities, plus those referred via social prescribing actively getting involved. The Club runs throughout the year, providing the opportunity to meet new people, make new friendships as well as improve fitness and have fun.

SEN Social Club

Another new initiative launched this year was a weekly early evening Social Club for local young adults, who have a variety of learning difficulties including physical disabilities and long-term medical conditions. The club is free to attend and aims to encourage the young adults to try new opportunities, enabling them to mix socially and build new friendships.

Activities have included a mixed martial arts lesson, gym sessions, a curry night cooked by the young adults, a Christmas meal, a cooking class, participating in the Kindness choir, a trip to watch a rugby match - Bristol Bears vs Bath Rugby and spin cycling sessions. We are looking forward to the coming year with more new activities planned.

SFC Spin Sessions

A new offer this year was to provide spin sessions for local individuals, who'd expressed an interest in cycling. The Charity purchased 8 spin bikes in Dec 2024 with the aim of encouraging local individuals who'd never cycled or not cycled for a long time to train for an SFC cycle challenge over 3 days planned for Sept 2025. The spin classes were popular and 6 sessions per week were delivered at various times and days to ensure they were accessible to all. Approx. 20 people attended each week.

Social Prescribing

The Charity is a recognised social prescribing delivery partner across Bath and North East Somerset. Social prescribing is a means of enabling GPs and other health professionals to refer their patients to a range of local non-clinical services as an alternative to prescribing medication. It focuses on improving their health, wellbeing and social welfare holistically. As part of our social prescribing activity, we continued to be a delivery partner in the Active Way Partnership, supporting local people to improve their health and well-being through supported 1:1 walking sessions and the delivery of "Walk and Talk" small group walking.

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Trustees' Report

SFC Supported Walking Programme

The charity's Supported Walk and Talk programme for individuals and small groups continued with 150 people engaging in the programme throughout the year. This included local walks in the Somer Valley and B&NES area plus more challenging longer walks including hill walks to build strength, resilience and fitness. These were in preparation for our next challenge when 12 people successfully completed the National 3 Peaks in July 2024.

Older people's exercise classes

The charity continued gentle chair exercise classes for older people in retirement housing complexes and extra care schemes. The classes proved popular reaching 42 older people. The focus was on improving mobility, developing positive mental health, building confidence and reducing social isolation. Residents were encouraged to build new friendships and socialise outside the classes.

Once a month, the Charity also transported the older people to their premises in Chilcompton for half a day of fun activities including singing with the SFC Kindness Choir, gentle seated exercise, games and refreshments. This provided the opportunity to socialise with other older people from different housing complexes locally, building new friendships and having fun together.

Ultimately the Charity looks to improve family cohesion through these programmes.

SFC Documentary

Inspired by our ethos of kindness, the Charity decided to produce a documentary demonstrating how the power of unconditional kindness can bring about positive social change. To date 6 episodes have been produced highlighting different aspects of kindness in the world. These have been invaluable in helping spread the message of kindness and encouraging others to become involved.

Events

The Charity has provided numerous opportunities for local families to take part in a variety of challenges. These included a fire walk in May 2024 where 50 individuals took part, the National 3 Peaks Challenge in June 2024 and the Saltford Santa Dash in Dec 2024 as we were one of the beneficiary charities. Over 80 individuals from local families participated. Other events included a charity golf day at Castle Combe hosted by a local business in July 2024 where 22 teams took part to raise funds for us and our 10th Anniversary Celebration Ball at Aerospace, Filton on 16 November 2024 where 340 people attended.

The Charity's Kindness Choir also performed at Bath Christmas Market in Dec 2024 and a Christmas party was held for over 60 people where the Charity's staff served Christmas lunch to local families. The Charity also delivered over 50 hampers to local families at Christmas time.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit published by the Charity Commission for England and Wales.

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Trustees' Report

Strategic Planning

Environmental Change continues to be our strategic focus, underpinning this is our culture of kindness.

The Trustees have maintained the Charity's staff team of 15 employees. This has helped address the huge public need for support which has skyrocketed this year. Recruitment is primarily based on the values of the individuals and matching the Charity's ethos.

Financial review

In this year a deficit of £86,994 was suffered (2024: Surplus £10,449). Total incoming resources were £544,142 (2024: £610,911) which included donations and grants of £75,522 (2024: £76,837). It is key that the Charity continues to attract donations and income from other sources going forward. The income from charitable activities were £468,620 (2024: £534,074) and cost of providing of these activities amounted to £566,375 (2024: £499,827).

Policy on reserves

At 31 March 2025 the Charity had free unrestricted reserves of £123,531 (2024: £205,525) and restricted reserves of £0 (2024: £5,000). In prior years the trustees ringfenced the sum of £100,000 for the purpose the Foundation for Life Centre as a designated fund. The Charity aims to build on these reserves to ensure that they are of such a level that the Charity can continue to provide the charitable activities in the event of a fall in incoming resources.

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Trustees' Report

Risk management

The Trustees have a risk management policy which comprises of:

- an annual review of the principal risks and uncertainties the Charity faces
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise or manage any potential impact on the Charity or its beneficiaries should those risks materialise.

The principle risks the Trustees consider the Charity is exposed to are:

- financial sustainability
- compliance with laws and regulations relating to health and safety and safeguarding of the members of the public the Charity works with.

Charity staff/volunteers - Each month

Wellbeing - Regular updates relating to the general health and wellbeing of all staff and volunteers.

Delivery of services - All practical measures have been implemented to create the safest working conditions possible - e.g. access to sanitisers and cleaning products, masks, social distancing, etc.

Financial - Each month

Budget - Regular monitoring especially quarterly projected income/expenditure against annual projected budget - looking at any adjustments that may need implementing.

Internally - Profit and loss is regularly monitored to give an accurate cash flow forecast.

Delivery - Any change in delivery of services is to be scrutinised and monitored regularly to ensure compliance with changing Government guidelines.

Fundraising - Regular updates on all grant applications especially successful bids that help sustain the Charity's objectives.

Revenue - All other potential revenue opportunities to be also closely scrutinised.

Summary

Trustees are confident that with continued monitoring and due diligence checks, the Charity will continue to flourish and increase the significant positive impact it has on many local families' lives in the future.

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Trustees' Report

Structure, governance and management

Nature of governing document

The Charity is constituted as a company limited by guarantee and not having a share capital under the Companies Act and is governed by the terms of its Memorandum and Articles of Association established 24 March 2015 and amended 16 February 2016. The Charity was entered in the Central Register of Charities with effect from 1 April 2016.

Recruitment and appointment of Trustees

Trustees are appointed by the existing Trustees and serve for a 3-year term and may be re-elected on retirement. The minimum number of Trustees shall be 3 but is not subject to any maximum.

Statement of Trustees' responsibilities for the financial statements

The Trustees, who act as directors of Sporting Family Change Foundation for the purposes of company law, are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the Charity on

5-12-2025

and signed on its behalf by:

K Fuller (KELLY FULLER)

Chair of Trustees

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Directors of Sporting Family Change Foundation

This report on the financial statements of the Company for the year ended 31 March 2025, which are set out on pages 11 to 22, is in respect of an examination carried out in accordance with s.145 of the Charities Act 2011.

Respective responsibilities of the PCC and examiner

As the charity's Directors you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and s.145 of the Charities Act 2011 do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

~~My examination was carried out in accordance with the General Directions given by the Charity Commission under s.145(5) (b) of the Charities Act 2011. That examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.~~

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect, the requirements
- to keep accounting records in accordance with section 130 of the Charities Act 2011 and S386 of the Companies Act 2006
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Charities Act 2011 and Regulations, and S396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (2) to which, in my opinion, attentions should be drawn in order to enable a proper understanding of the accounts to be reached.

K Gooding

Name of Principal
Name of firm
Relevant professional qualification or body
Address:

Katy Gooding FCA
Gooding Accounts Limited
ICAEW
Holloway House, Epsom Square
White Horse Business Park
Trowbridge
BA14 0XG
17/12/2025

Sporting Family Change Foundation
Statement of Financial Activities
for the year ended 31 March 2025

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ |
|------------------------------------|-------|-------------------------|-----------------------|--------------------------|
| Income and Endowments from: | | | | |
| Donations | 2 | 36,022 | 39,500 | 75,522 |
| Charitable activities | 3 | 468,620 | - | 468,620 |
| Total income | | 504,642 | 39,500 | 544,142 |
| Expenditure | 4 | | | |
| Cost of raising funds: | | 64,761 | - | 64,761 |
| Charitable activities | | 521,875 | 44,500 | 566,375 |
| Total expenditure | | 586,636 | 44,500 | 631,136 |
| Net income/(expenditure) | | (81,994) | (5,000) | (86,994) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 205,525 | 5,000 | 210,525 |
| Balance transfers | | - | - | - |
| Total funds carried forward | | 123,531 | - | 123,531 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|------------------------------------|-------------------------|-----------------------|--------------------------|
| Income and Endowments from: | | | |
| Donations | 58,540 | 18,297 | 76,837 |
| Charitable activities | 534,074 | - | 534,074 |
| Total income | 592,614 | 18,297 | 610,911 |
| Expenditure | | | |
| Cost of raising funds: | 100,635 | - | 100,635 |
| Charitable activities | 454,216 | 45,611 | 499,827 |
| Total expenditure | 554,851 | 45,611 | 600,462 |
| Net income/(expenditure) | 37,763 | (27,314) | 10,449 |
| Reconciliation of funds | | | |
| Total funds brought forward | 167,762 | 32,315 | 200,077 |
| Total funds carried forward | 205,525 | 5,000 | 210,525 |

Sporting Family Change Foundation**Registered number:** 09507319**Balance Sheet
as at 31 March 2025**

| | Notes | 2025 £ | 2024 £ |
|---|-------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 7 | 13,114 | 13,240 |
| Current assets | | | |
| Debtors | 8 | 40,408 | 125,377 |
| Cash at bank and in hand | | 91,843 | 103,615 |
| | | <u>132,254</u> | <u>228,992</u> |
| Creditors: amounts falling due within one year | 9 | 21,837 | 31,707 |
| Net current assets | | <u>110,417</u> | <u>197,285</u> |
| Total assets less current liabilities | | <u>123,531</u> | <u>210,525</u> |
| Net assets | | <u>123,531</u> | <u>210,525</u> |
| Funds | 11 | | |
| Unrestricted funds | | 123,531 | 205,525 |
| Restricted funds | | - | 5,000 |
| Total funds | | <u>123,531</u> | <u>210,525</u> |

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on:

Signature *L Fuller*

Name *Kelly Fuller*

Position *Trustee*

5-12-2025.

5-12-2025.

Chair *Trustee.*

Sporting Family Change Foundation
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

Statement of compliance

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Sporting Family Change Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

The Trustees have reviewed the supply chains, key donors and the capital resources available and consider that the Charity has adequate resources in place to continue trading for the next twelve months.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Sporting Family Change Foundation
Notes to the Accounts
for the year ended 31 March 2025

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. 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

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| | |
|-----------------------|----------------------|
| Office equipment | 25% reducing balance |
| Fixtures and fittings | 20% reducing balance |
| Motor vehicles | 20% reducing balance |

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Sporting Family Change Foundation
Notes to the Accounts
for the year ended 31 March 2025

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Sporting Family Change Foundation
Notes to the Accounts
for the year ended 31 March 2025

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at carrying value plus accrued interest less payments. The financing charge to expenditure is at a constant rate calculated using the effective interest model.

| 2 Income from donations and legacies | Unrestricted funds | Restricted funds | 2025 Total | 2024 Total |
|---|---------------------------|-------------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| Donations and legacies; | | | | |
| Donations | 34,516 | 17,000 | 51,516 | 51,516 |
| Gift aid reclaimed | 1,506 | - | 1,506 | - |
| Grants, including capital grants; | | | | |
| Grants from other charities | - | 22,500 | 22,500 | 25,321 |
| | <u>36,022</u> | <u>39,500</u> | <u>75,522</u> | <u>76,837</u> |
| 3 Income from charitable activities | | | | |
| Fundraising | 36,862 | - | 36,862 | 44,188 |
| Massage/Spin classes | 1,197 | - | 1,197 | - |
| Café | 42 | - | 42 | 983 |
| Mentoring | 430,519 | - | 430,519 | 488,903 |
| | <u>468,620</u> | <u>-</u> | <u>468,620</u> | <u>534,074</u> |

Sporting Family Change Foundation
Notes to the Accounts
for the year ended 31 March 2025

| 4 Analysis of Expenditure | Unrestricted funds | Restricted funds | 2025 Total | 2024 Total |
|---|---------------------------|-------------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| <i>Cost of generating funds</i> | | | | |
| Fundraising and events | 57,867 | - | 57,867 | 84,598 |
| Advertising | 6,894 | - | 6,894 | 16,037 |
| | <u>64,761</u> | <u>-</u> | <u>64,761</u> | <u>100,635</u> |
| | | | Total | Total |
| | | | 2025 | 2024 |
| | | | £ | £ |
| <i>Charitable activities expenditure</i> | | | | |
| Resources | 183 | - | 183 | 972 |
| Venue Hire | 875 | - | 875 | 636 |
| Mentoring costs | 25,076 | - | 25,076 | 25,619 |
| Entrance fees | 290 | - | 290 | 547 |
| Charitable expenditure | 36,221 | - | 36,221 | 33,227 |
| Café expenditure | 411 | - | 411 | 3,942 |
| Wages and salaries | 269,723 | 44,500 | 314,223 | 273,068 |
| Staff NIC | 20,782 | - | 20,782 | 11,319 |
| Staff pensions | 6,009 | - | 6,009 | 4,906 |
| Transport costs | 42,951 | - | 42,951 | 38,224 |
| Premises costs | 57,448 | - | 57,448 | 56,073 |
| Staff training | 2,149 | - | 2,149 | 1,803 |
| Repairs and maintenance | 4,172 | - | 4,172 | 13,905 |
| Telephone and internet | 1,415 | - | 1,415 | 1,103 |
| Sundry expenses | 247 | - | 247 | 348 |
| Refreshments | 36,734 | - | 36,734 | 27,720 |
| Bookkeeping fees | 1,938 | - | 1,938 | 1,898 |
| Independent examiners fee | 600 | - | 600 | 600 |
| Legal and professional fees | 9,767 | - | 9,767 | - |
| Insurance | 1,067 | - | 1,067 | 736 |
| Printing, postage and stationery | 774 | - | 774 | 281 |
| Depreciation | 3,043 | - | 3,043 | 2,900 |
| | <u>521,875</u> | <u>44,500</u> | <u>566,375</u> | <u>499,827</u> |

Sporting Family Change Foundation
Notes to the Accounts
for the year ended 31 March 2025

5 Trustees remuneration and expenses

No Trustees have received any remuneration from the Charity during the year.

No Trustees have received any reimbursed expenses from the Charity during the year.

The key management personnel of the Charity are the Trustees.

| 6 Staff costs | 2025 | 2024 |
|--|----------------|----------------|
| | £ | £ |
| The aggregate payroll costs were as follows: | | |
| Wages and salaries | 314,223 | 273,069 |
| Social security costs | 20,782 | 11,319 |
| Pension costs | 6,009 | 4,906 |
| | <u>341,014</u> | <u>289,294</u> |

The monthly average number of persons (including Trustees) employed by the Charity during the year expressed as full time equivalents was as follows:

| | 2025 | 2024 |
|-----------------------|---------------|---------------|
| | Number | Number |
| Charitable activities | <u>14</u> | <u>14</u> |

No employee received emoluments of more than £60,000 during the year.

7 Tangible fixed assets

| | Motor Vehicles | Fixtures and fittings | Office equipment & machinery | Total |
|-----------------------|-----------------------|------------------------------|---|---------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2024 | 4,917 | 9,500 | 8,680 | 23,097 |
| Additions | - | - | 2,917 | 2,917 |
| Disposals | | | | - |
| At 31 March 2025 | <u>4,917</u> | <u>9,500</u> | <u>11,597</u> | <u>26,014</u> |
| Depreciation | | | | |
| At 1 April 2024 | 1,245 | 2,977 | 5,635 | 9,857 |
| Charge for the year | 734 | 1,305 | 1,004 | 3,043 |
| On disposals | | | - | - |
| At 31 March 2025 | <u>1,979</u> | <u>4,282</u> | <u>6,639</u> | <u>12,900</u> |
| Net book value | | | | |
| At 31 March 2025 | <u>2,938</u> | <u>5,218</u> | <u>4,958</u> | <u>13,114</u> |
| At 31 March 2024 | <u>3,672</u> | <u>6,523</u> | <u>3,045</u> | <u>13,240</u> |

Sporting Family Change Foundation
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| 8 Debtors | 2025 | 2024 |
|------------------|---------------|----------------|
| | £ | £ |
| Trade debtors | 15,330 | 108,200 |
| Other debtors | - | 430 |
| Prepayments | 25,078 | 16,747 |
| | <u>40,408</u> | <u>125,377</u> |

| 9 Creditors: amounts falling due within one year | 2025 | 2024 |
|---|---------------|---------------|
| | £ | £ |
| Trade creditors | 16,715 | 27,697 |
| Taxation and social security costs | 4,070 | 2,161 |
| Other creditors | 302 | 1,099 |
| Accruals and deferred grants | 750 | 750 |
| | <u>21,837</u> | <u>31,707</u> |

10 Pension and other schemes

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £6,009 (2024 - £4,906).

Sporting Family Change Foundation
Notes to the Accounts
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| 11 Funds | Balance at 1 April 2024 | Incoming resources | Resources expended | Balance transfers | Balance at 31 March 2025 |
|-------------------------------------|--|-------------------------------|-------------------------------|------------------------------|---|
| Unrestricted funds | | | | | |
| General fund | 105,525 | 504,642 | (586,636) | - | 23,531 |
| Designated funds | | | | | |
| Foundation for Life Centre | 100,000 | - | - | - | 100,000 |
| Total Unrestricted funds | <u>205,525</u> | <u>504,642</u> | <u>(586,636)</u> | <u>-</u> | <u>123,531</u> |
| Restricted funds | | | | | |
| BANES Council COMF 2 | 4,000 | - | (4,000) | - | - |
| Bath Women's Fund | 1,000 | - | (1,000) | - | - |
| BANES - Community Contribution Fund | - | 500 | (500) | - | - |
| Selwood | - | 1,000 | (1,000) | - | - |
| Norie Trust | - | 2,000 | (2,000) | - | - |
| Landsec Grant | - | 2,000 | (2,000) | - | - |
| Sported | - | 1,000 | (1,000) | - | - |
| Medlock Charitable Trust | - | 15,000 | (15,000) | - | - |
| Wessex Water Community Fund | - | 4,000 | (4,000) | - | - |
| BANES (Active Way) | - | 12,000 | (12,000) | - | - |
| Sperring Trust | - | 2,000 | (2,000) | - | - |
| Total restricted funds | <u>5,000</u> | <u>39,500</u> | <u>(44,500)</u> | <u>-</u> | <u>-</u> |
| Total funds | <u>210,525</u> | <u>544,142</u> | <u>(631,136)</u> | <u>-</u> | <u>123,531</u> |

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The specific purposes for which the funds are to be applied are as follows:

BANES COMF 2 (Contain Outbreak Management Fund)

To deliver a physical exercise Transition Programme to help young people transition from primary to secondary school in B&NES.

Bath Women's Fund

Supporting the development of our women's BRAS group (Believe, Achieve, Reach, Succeed) including activities such as Pilates and tap dancing at our Women's Wellbeing Centre, the first facility of its kind in the Midsomer Norton area.

BANES Council - Community Contribution Fund £500

For help with the rising cost of living. Provision of food to community pantry for 6 weeks in Writhlington

Selwood Housing - Stronger Communities Fund £1,000

After school club healthy activities delivered once a week for four months in a housing estate in Midsomer Norton as part of Selwood Housing.

Norie Trust - £2,000

(£2k per yr for 3 years. 2024 is year 2) to support therapeutic activities at SFC Wellbeing Centre.

Landsec Grant (Clarks Village) £2000

To deliver seated gentle exercise sessions to older people in extra care homes for four months

Sported grant via Barclay Community Football Fund £1,000

To deliver weekly fully inclusive Monday Football Club.

Medlock Charitable Trust £15,000

To support the delivery of accessible, affordable counselling for women and girls from Oct 2024– July 2025.

Wessex Water Community Fund (via Quartet Community Foundation) £4,000

To support our individual and small group supported Walk and Talk Programme.

BANES (Active Way) £8,000

Final year of a 3 year grant as part of the Active Travel Social Prescribing Programme, delivering 80 walking sessions for individuals, including 2 weekly Supported Walk and Talk group sessions.

Sperring Trust £2,000

For the teenage girls Love Yourself programme from Sept 24 - end July 25.

12 Related party transactions

Mr J Deane, father of the Trustee Ms J Wicks, was employed by the Charity during the period. A salary of £18,725 (2024: £32,100) and reimbursed expenses of £21,797 (2024: £20,898) were paid during the period. The remuneration was paid under express power given in the governing document.

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13 Charity Status

The Charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:

12 Spencer Drive
Midsomer Norton
Radstock
BA3 2DN