

The Charity Registration Number is :- 1177776

The Paul Lavelle Foundation

Report and Accounts

31 October 2024

The Paul Lavelle Foundation

Report and accounts for the year ended 31 October 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of trustees' responsibilities	5
Independent Examiner's Report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Statement of Financial Activities - Prior Year statement	9
Movements in funds	10
Revenue Funds	10
Income and Expenditure account	11
Balance sheet	12
Notes to the accounts	13

The Paul Lavelle Foundation

Trustees' Annual Report for the year ended 31 October 2024

The Trustees present their Report and Accounts for the year ended 31 October 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Paul Lavelle Foundation.

The charity is also known by its operating name, Paul Lavelle Foundation.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1177776.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 3 April 2018

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

The Community Village

330-334 New Chester Road, Birkenhead

Merseyside, CH42 1LE

Telephone 01512944176, 01516513777

Email Address sharne@paullavellefoundation.co.uk Web address <https://paullavellefoundation.co.uk>

The Trustees in office on the date the report was approved were:-

Stephen McHugh

Jason Williams

Mark Jones

Lawrence Lennon

Paul Gladwell

Alison Williams

Phillip Killen

Lee Martin

Paul Millet

Paul Cullen

Stephen Lavelle

Lee McHugh

The Paul Lavelle Foundation

Trustees' Annual Report for the year ended 31 October 2024

The following persons served as Trustees during the year ended 31 October 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Principal Objective

The Paul Lavelle Foundation exists to benefit the inhabitants of North West England through the promotion of such charitable purposes as the trustees may from time to time determine, with a particular focus on supporting victims of domestic abuse and promoting mental and physical wellbeing.

The main activities undertaken in relation to those purposes during the year.

The charity continues to design and deliver services aimed at supporting those experiencing domestic abuse and promoting overall wellbeing. These services include peer support groups for men affected by domestic abuse and educational workshops that focus on raising awareness of male domestic abuse and the characteristics of healthy relationships. The aim is to empower individuals by providing clear, accessible information and guidance.

In line with the Charity Commission's guidance, the trustees ensure that all activities contribute to the Foundation's charitable purposes and deliver public benefit.

Since its formation in April 2018, The Paul Lavelle Foundation has been dedicated to raising awareness of male domestic abuse through campaigns, events, and outreach activities.

In 2020, the Foundation commenced direct service delivery, including:

Healthy Relationship Education workshops in schools

Community sports and activity groups to promote mental and physical health

The launch of the region's first dedicated male domestic abuse support service, providing

1:1 therapeutic support and peer support groups

The Paul Lavelle Foundation

Trustees' Annual Report for the year ended 31 October 2024

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Objectives for the Period

The Foundation continues to focus on:

1. Relieving hardship and supporting those affected by domestic abuse, particularly men, through advisory and support services.
2. Raising awareness of male domestic abuse locally and nationally.
3. Delivering early intervention support for low to medium risk males.
4. Providing Healthy Relationship Education workshops to children and young people.
5. Encouraging mental and physical wellbeing through organised physical activities.

Key Activities and Outcomes 2023–2024

During this reporting period, the Paul Lavelle Foundation delivered the following programmes:

- Therapeutic Support Services: Ongoing 1:1 support and peer group facilitation for men experiencing domestic abuse.
- Children and Young People's Support Programme: Dedicated projects supporting children and young people affected by domestic abuse, promoting resilience and healthy relationships.
- Healthy Relationship Education Workshops: Workshops delivered in schools and colleges, educating students on domestic abuse, healthy relationships, and emotional wellbeing.
- Awareness Campaigns and Community Engagement: Continued campaigning to raise awareness of male domestic abuse across the North West and beyond.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Organisational Structure

The Board of Trustees holds overall responsibility for the governance, strategic direction, and efficient management of the charity. The Board meets at least two times a year to oversee operations, finances, and compliance.

The day-to-day management of the charity is delegated to the Chief Executive Officer (CEO), Sharne Williams, who attends all Board meetings and is responsible for operational decisions, staff management, and the performance of service delivery.

Bankers

Lloyds Bank, 355 Woodchurch Road, Birkenhead, CH42 8PE

Accountants

KBH Accountants Ltd, 255 Poulton Road, CH44 4BT

The Paul Lavelle Foundation

Trustees' Annual Report for the year ended 31 October 2024

Financial review

The charity's financial position at the end of the year ended 31 October 2024

The financial position of the charity at 31 October 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	32,833	2,550
Unrestricted Revenue Funds available for the general purposes of the charity	154,527	121,694
Total Funds	154,527	121,694

Financial review of the position at the reporting date, 31 October 2024 .

The charity's income in the year was £270,528 (2023: £158,914) after expenditure of £237,695 (2023 - £156,364) a surplus of £32,833 (2023: £2,550) is reported. General reserves carried forward amounted to £154,527 (2023: £121,694).

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Details of The Independent Examiner

Mrs T Pritchard
Chartered Accountant
255 Poulton Road
Wallasey
Merseyside
CH44 4BT

The Paul Lavelle Foundation

Trustees' Annual Report for the year ended 31 October 2024

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 9th May 2025.



Stephen McHugh
Trustee

The Paul Lavelle Foundation

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 October 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 24 for the year ended 31 October 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

The Paul Lavelle Foundation

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Mrs T Pritchard - Independent Examiner

Chartered Accountant

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

This report was signed on 9 May 2025

The Paul Lavelle Foundation - Statement of Financial Activities for the year ended 31 October 2024

Statement of Financial Activities for the year ended 31 October 2024

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	176,310	5,666	181,976	135,036
Charitable activities	A2	395	-	395	-
Other trading activities	A3	86,890	-	86,890	23,550
Investments	A4	1,267	-	1,267	328
Total income	A	264,862	5,666	270,528	158,914
Expenditure on:					
Raising funds	B1	3,905	-	3,905	-
Charitable activities	B2	228,124	5,666	233,790	156,364
Total expenditure	B	232,029	5,666	237,695	156,364
Net income for the year		32,833	-	32,833	2,550
Net income after transfers	A-B-C	32,833	-	32,833	2,550
Net movement in funds		32,833	-	32,833	2,550
Reconciliation of funds:-					
	E				
Total funds brought forward		121,694	-	121,694	119,144
Total funds carried forward		154,527	-	154,527	121,694

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 13 to 24 form an integral part of these accounts.

The Paul Lavelle Foundation - Statement of Financial Activities for the year ended 31 October 2024

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	135,036	-	135,036
Charitable activities	A2	-	-	-
Other trading activities	A3	23,550	-	23,550
Investments	A4	328	-	328
Other	A5	-	-	-
Total income	A	<u>158,914</u>	<u>-</u>	<u>158,914</u>
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	156,364	-	156,364
Total expenditure	B	<u>156,364</u>	<u>-</u>	<u>156,364</u>
Net income for the year		2,550	-	2,550
Net income after transfers		<u>2,550</u>	<u>-</u>	<u>2,550</u>
Reconciliation of funds:-	E			
Total funds brought forward		119,144	-	119,144
Total funds carried forward		<u>121,694</u>	<u>-</u>	<u>121,694</u>

All activities derive from continuing operations

The Paul Lavelle Foundation - Statement of Financial Activities for the year ended 31 October 2024

Movements in revenue and capital funds for the year ended 31 October 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	121,694	-	121,694	119,144
Recognised gains and losses before transfers	32,833	-	32,833	2,550
	154,527	-	154,527	121,694
Closing revenue funds	154,527	-	154,527	121,694

Summary of funds	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	154,527	-	154,527	121,694

The notes attached on pages 13 to 24 form an integral part of these accounts.

The Paul Lavelle Foundation - Statement of Financial Activities for the year ended 31 October 2024

The Paul Lavelle Foundation

Income and Expenditure Account for the year ended 31 October 2024 as required by the Companies Act 2006

	2024 £	2023 £
<i>Income</i>		
Income from operations	269,261	158,586
Interest receivable	1,267	328
Gross income in the year before exceptional items	270,528	158,914
Gross income in the year including exceptional items	270,528	158,914
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	232,890	155,764
Fundraising costs	3,905	-
Governance costs	900	600
Total expenditure in the year	237,695	156,364
Net income before tax in the financial year	32,833	2,550
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	32,833	2,550
Retained surplus for the financial year	32,833	2,550

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 24 form an integral part of these accounts.

The Paul Lavelle Foundation - Balance Sheet as at 31 October 2024

	Note	SORP Ref	2024 £	2023 £
Current assets		B		
Cash at bank and in hand		B4	155,427	122,294
Creditors: amounts falling due within one year	7	C1	<u>(900)</u>	<u>(600)</u>
Net current assets			154,527	121,694
The total net assets of the charity			<u>154,527</u>	<u>121,694</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	11	D3	154,527	121,694
			154,527	121,694

Designated Funds

-

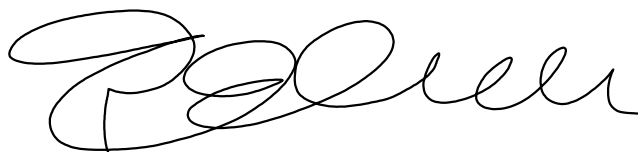
Total charity funds			<u>154,527</u>	<u>121,694</u>
----------------------------	--	--	----------------	----------------

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Paul Gladwell

Trustee

Approved by the board of trustees on 9th May 2025

The notes attached on pages 13 to 24 form an integral part of these accounts.

The Paul Lavelle Foundation

Notes to the Accounts for the year ended 31 October 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 October 2024, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The trustees recognise the importance of identifying and mitigating risks that could impact the charity's operations and beneficiaries. Regular reviews of financial, operational, and reputational risks are conducted, and appropriate mitigation strategies are put in place to ensure the continued effectiveness and sustainability of the charity's work.

Policies relating to categories of income and income recognition.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

The Paul Lavelle Foundation

Notes to the Accounts for the year ended 31 October 2024

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

The Paul Lavelle Foundation

Notes to the Accounts for the year ended 31 October 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	94,459	76,524
Employer's operating costs of defined contribution pension schemes	1,317	-
Total salaries, wages and related costs	95,776	76,524

The estimated full time equivalent number of all staff employed in the year was 5 5
Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

5 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.
Any liabilities and assets associated with the scheme are shown under debtors and creditors.

6 Remuneration and payments to Trustees and persons connected with them

No trustees received any remuneration from the charity, or any related entity.
Nicola Cullen is a wife of Paul Cullen (trustee) and received remuneration of £27,125 for being a charity manager.

7 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	900	600

8 Income and Expenditure account summary

	2024	2023
	£	£
At 1 November 2023	121,694	119,144
Surplus after tax for the year	32,833	2,550
At 31 October 2024	154,527	121,694

The Paul Lavelle Foundation

Notes to the Accounts for the year ended 31 October 2024

9 No related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which are fully disclosed in note 6 above.

10 Particulars of how particular funds are represented by assets and liabilities

At 31 October 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	155,427	-	-	155,427
Current Liabilities	(900)	-	-	(900)
	154,527	-	-	154,527
At 1 November 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	122,294	-	-	122,294
Current Liabilities	(600)	-	-	(600)
	121,694	-	-	121,694

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfers between funds in 2024 £	Funds carried forward to 2025 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	121,694	32,833	-	154,527
Total unrestricted and designated funds	121,694	32,833	-	154,527
Total charity funds	121,694	32,833	-	154,527

12 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

The Paul Lavelle Foundation

Notes to the Accounts for the year ended 31 October 2024

13 Ultimate controlling party

The charity is under the control of its legal members.

The Paul Lavelle Foundation

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

14 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	10,827	-	10,827	15,495
Justgiving	25,234	-	25,234	14,615
Total donations and gifts from individuals	36,061	-	36,061	30,110

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior year	30,110	-	30,110	
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
Liverpool City Council	45,083	-	45,083	-
Merseyside Police	-	-	-	12,500
Wirral BC	-	-	-	35,150
Total public sector revenue grants	45,083	-	45,083	47,650

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Prior Year	47,650	-	47,650

The Paul Lavelle Foundation

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	150	-	150	500
Cheryll Hamid	14,300	-	14,300	14,300
Involve NW	7,960	-	7,960	-
Wirral CVFS	7,938	-	7,938	5,335
Police & Crime Commissioner	30,699	-	30,699	15,161
Focus Foundation	-	5,666	5,666	-
Lloyds Bank Foundation	25,000	-	25,000	-
Koala North	-	-	-	14,750
St James Charity	2,500	-	2,500	-
Trustland Construction	2,500	-	2,500	-
Outside Space HMRC	2,869	-	2,869	-
Steve Morgan Foundation	-	-	-	7,230
Cheshire Masons	1,250	-	1,250	-
Total private sector revenue grants	95,166	5,666	100,832	57,276

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Prior Year	57,276	-	57,276

The Paul Lavelle Foundation

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

Total Donations, Grants and Legacies

<i>Current year</i>		Unrestricted Funds	Restricted Funds	Current Year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total Donations, Grants and Legacies	A1	176,310	5,666	181,976	135,036
<i>Prior year</i>					
		Unrestricted Funds	Restricted Funds	Prior Year Total Funds	
		2023	2023	2023	
		£	£	£	
Total Donations, Grants and Legacies	A1	135,036	-	135,036	

15 Income from charitable activities - Trading Activities

<i>Current year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
		2024	2024	2024	2023
		£	£	£	£
Primary purpose and ancillary trading					
Sale of goods and services in accordance with the charity's objects		395	-	395	-
Total Primary purpose and ancillary trading		395	-	395	-

16 Total Income from charitable activities

<i>Current year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total income from charitable trading		395	-	395	-
Income from funders		-	-	-	-
Total from charitable activities	A2	395	-	395	-

The Paul Lavelle Foundation

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

17 Income from other, non charitable, trading activities

Income from fundraising events		86,890	-	86,890	23,550
Total from other activities	A3	86,890	-	86,890	23,550

Income from other, non charitable, trading activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	23,550	-	23,550

18 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	1,267	-	1,267	328
Total investment income	1,267	-	1,267	328

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	328	-	328

The Paul Lavelle Foundation

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

19 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Gross wages and salaries - charitable activities		94,459	-	94,459	76,524
Defined contribution pension costs - charitable activities		1,317	-	1,317	-
Travel and Subsistence - Charitable Activities		25,595	-	25,595	1,424
Marketing and advertising of charitable services		6,845	-	6,845	11,186
Training		2,526	-	2,526	1,962
Venue hire		7,917	-	7,917	6,315
Charitable facilities		-	-	-	6,930
Charity events		32,958	-	32,958	12,684
Professional		30,960	5,666	36,626	25,269
Subscriptions		5,704	-	5,704	-
Professional Indemnity insurance		1,430	-	1,430	1,169
Purchases		3,595	-	3,595	-
Total direct spending	B2a	213,306	5,666	218,972	143,463
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2023	2023	2023	
		£	£	£	
Gross wages and salaries - charitable activities		76,524	-	76,524	
Travel and Subsistence - Charitable Activities		1,424	-	1,424	
Marketing and advertising of charitable services		11,186	-	11,186	
Training		1,962	-	1,962	
Venue hire		6,315	-	6,315	
Charitable facilities		6,930		6,930	
Charity events		12,684		12,684	
Professional		25,269		25,269	
Professional Indemnity insurance		1,169	-	1,169	
Total direct spending	B2a	143,463	-	143,463	

The Paul Lavelle Foundation

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

20 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2024	2024	2024	2023
	£	£	£	£
Grants made to individuals	400	-	400	-
Grants made to organisations	1,000	-	1,000	-
Gifts	-	-	-	688
Total grantmaking costs	1,400	-	1,400	688

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
<i>Current Year</i>	2024	2024	2024
	£	£	£
North Wirral Round - Wirral Summer Hops	8,834	-	8,834
Scottys Little Sol	1,000	-	1,000
Shaftesbury Youth	400	-	400
	1,000	-	1,000
		2024	2023
		£	£

Included in the above amounts were payments made under Gift Aid

- -

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>	2023	2023	2023
	£	£	£
Gifts	688	-	688
Total grantmaking costs	688	-	688

The Paul Lavelle Foundation

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

21 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Volunteer costs</i>				
Volunteers' expenses	360	-	360	430
<i>Premises Expenses</i>				
Rates and water charges	313	-	313	-
Light heat and power	2,920	-	2,920	-
<i>Administrative overheads</i>				
Telephone, fax and internet	3,144	-	3,144	-
Stationery and printing	458	-	458	-
Software licences and IT expenses	4,523	-	4,523	-
General administration	726	-	726	11,183
<i>Financial costs</i>				
Bank charges	74	-	74	-
Support costs before reallocation	12,518	-	12,518	11,613
Total support costs - Current Year	12,518	-	12,518	11,613
				-
The basis of allocation of costs between activities is described under accounting policies				-
All the expenditure in the prior year was unrestricted.				
General administration	11,183	-	11,183	
<i>Support costs before reallocation</i>	11,613	-	11,613	
Total support costs - Prior Year	11,613	-	11,613	

The Paul Lavelle Foundation

Detailed analysis of income and expenditure for the year ended 31 October 2024 as required by the SORP 2015

22 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	900	-	900	600
Total Governance costs	900	-	900	600

All the expenditure in the prior year was unrestricted.

23 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	213,306	5,666	218,972	143,463
Total grantmaking costs	B2c	1,400	-	1,400	688
Total support costs	B2d	12,518	-	12,518	11,613
Total Governance costs	B2e	900	-	900	600
Total charitable expenditure	B2	228,124	5,666	233,790	156,364

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	143,463	-	143,463
Total grantmaking costs	B2c	688	-	688
Total support costs	B2d	11,613	-	11,613
Total Governance costs	B2e	600	-	600
Total charitable expenditure	B2	156,364	-	156,364