CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01.04.22 Period start date To 31.03.2023 Period end date

Charity name: The Charles Lewis Foundation

Charity registration number: 1179185

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The promotion of such purpose of purposes as are exclusively charitable according to the laws of England and Wales as the charity may from time to time decide
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Charles Lewis Foundation particularly favours smaller charities where funding is required for a specific project and where small grants can have a big impact. TCLF especially supports charities which make good use of volunteers and have low running costs. The trustees look to support ongoing and new projects. Funding has been given to organisations which demonstrate charitable purpose and most funding has been directed to registered charities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Full account has been taken of the Charity Commissions' general guidance on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	1. Objects of The Charles Lewis Foundation ("The Foundation") The Charles Lewis Foundation is a grant making charity supporting general charitable purposes. It is the policy of the Trustees to make grants to a wide range of charitable bodies and individuals as the Trustees in their discretion think fit. 2. Priorities for Support

		2.1 The number of projects which can be supported is, of necessity, limited to the amount of funds available for distribution in any year. The Trustees have determined that the priorities for funding over the next years will be: Young People Health Local Community The Elderly Animals 2.2 The priorities will be reviewed every year (or more often if deemed appropriate by the Trustees), and may be changed in accordance with the Trustees view of the most effective application of available funds at any point in time. 3. Principles In awarding grants, the Trustees will apply the following principles: 3.1 Applications from any geographical area within the UK (but not overseas) are eligible for consideration. 3.2 All applications from previous recipients of grants or from previously unsuccessful applicants will be considered on merit alone. 3.3 The Foundation will work in partnership with other organisations where appropriate to fund initiatives beyond the financial scope of a single organisation. 3.4 The Foundation will not normally support applications for large national charities i.e. those with an annual income in excess of £10 million or with £100+ million assets or charities dedicated to issues deemed by the Trustees to be already well funded within the UK. 3.5 The Trustees reserve the right to not approve any application if through its decision making it determines that the resulting grant would not be charitable, or would conflict with the foundations stated policies or damage its reputation. 4. Exclusions The Trustees will not normally approve the use of the charities funds for: 4.1 Purposes for which the government has a statutory responsibility to provide for. 5. Grant Application Process All applications for grants should be completed in conjunction with this policy. Applications for grants should be made in the first instance to The Charles Lewis Foundation

		by email to office@tclf.org.uk. 5.1 Information Before awarding a grant to an organisation or an individual, the Trustees require that the application should: 5.1.1 Inform the Trustees of the purpose of the application, details of the project, the way in which the grant will be used and how it will be managed effectively for its intended purpose; 5.1.2 Inform the Trustees of the names of those who are to be involved with the project/work to be carried out and the identity of the person(s) who will be responsible for the administration of the grant; 5.1.3 Provide adequate information regarding the identity and financial status of the applicant and/or the status of the person(s) who will carry out the project/work; 5.1.4 Demonstrate that the recipient (whether an organisation or individual) has and will be adequately insured both in relation to any equipment and facilities purchased by the grant but also in relation to any risk of injury arising by reason of the project or purposes for which the grant is awarded including injury to those participating in the project or those purposes; 5.1.5 Sign the application form to state that the applicant (or in the case of applicants by persons under the age of eighteen years by his/her parent or legal guardian) undertakes to comply with the terms and conditions and all information provided by the applicant is correct. 6. Assessment Process 6.1 All grant applications will be subject to initial assessment to ensure they meet the basic criteria for funding. Applicants must be prepared to provide such other information as the Trustees may reasonably require in order to assist them in their decision making. Grants will be considered by the Trustees at their meetings, and the Trustees will aim to write to all applicants informing them of the outcome of their application for funding within three months of the date of the application.

		6.2 Applicants should note that as with many other charitable trusts, The Charles Lewis Foundation may receive far more applicants that it has funds to support. Even if a project fits within the criteria and priorities of the charity and a detailed assessment has been made, The Charles Lewis Foundation may still be unable to provide a grant. 6.3 The Trustees will not be obliged to provide an explanation to the applicant should their application be unsuccessful. 7. Monitoring and Publication 7.1 It is the policy of the Trustees to monitor all grants made. To this end, before a grant can be confirmed, conditions will be stipulated appropriate to the work to be carried out and progress will be assessed against agreed targets and/or milestones. If the grant is payable in instalments, then payment of subsequent grant instalments will be dependant on satisfactory progress having been demonstrated and the Trustees reserve the right to withdraw the grant on receipt of unsatisfactory progress reports. The grant recipient should inform the Foundation of any extenuating circumstances whereby the submission of any report is delayed, to allow a mutually acceptable date for submission to be agreed. Failure to submit reports at the time specified by the Trustees may also jeopardise the continuation of the Charity's support. In addition to reports detailing progress (if applicable), grant recipients will be expected to provide: • A statement of how their Charity monies have been spent for the year 7.2 Monitoring visits by representatives of the foundation may be expected during the period of a grant.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Charity has made 47 grants this year between £500.00 AND £10,000.00 across the following categories: **LOCAL COMMUNITY** • 500 Jubilee postal packages to gift to lonely people within the community. • 2 months of running costs for a charity, community café. • Outreach programmes & core costs for local, community charity. • Food vouchers for 10 vulnerable families at Christmas. • Part of the costs for The Great Grub Club, an activity cook & eat day for 8 people. • Part of the costs to refurb a new building, including cost of play equipment for kitchen. **YOUNG PEOPLE** • 5 nursing chairs for new mums to use. • Teddy bears, birthday presents & a day out for children in need. • 2 boarding places for a year at boarding school for underprivileged children. • 5 Taxi's for trip to Disney for disabled children - 2022 • To help towards the cost of publishing a book for children to support them in dealing with grief. • 2 children's trikes for a 'Plant a Smile Garden'. • Unrestricted grant for the Children's Heart Federation. • To fund the additional hours required to create a new family newsletter. • Set up costs for a play therapy service for children diagnosed with cancer. • Sailing experience for disabled children - one session. • Food vouchers for 25 families over the winter months within the borough of Croydon. • 1 x 4 day programme for 12 participants to help them gain skills in how to start growing their own food at the community garden or in their own gardens. • Funding for Santa Stork to purchase 500 stocking fillers.

		• The purchase of book display furniture, bookcases & reading spaces. • Funding towards the 7th Annual INK Arts Festival in Suffolk, April 2023. • Touch to See books for blind and partially sighted children. • Towards the cost of a new play bus, as issues with old bus, which was 20+ years old. • Books and stories for seriously ill children in hospital. • Farm therapy holiday sessions. 4 x 2hr sessions for up to 6 families per session. • 5 Taxi's for trip to Disney for disabled children - 2023 • The cost of supporting a family through the first steps programme. • To fund a specially adapted trike for a young boy with multiple disabilities. • Funding for the School Fishing Project. • Towards costs for replacement of bridge between nature reserve & agricultural land. • Kandersteg Expedition 2024 - the cost of the expedition for one person. • Christmas party for 200 attendees. • Seaside summer trip to Llandudno. Two 53 seat coaches (£795) & £5.00 spending money for 73 children. • For 2 family holiday vouchers of £750 for 2 families. **HEALTH** • Towards medical research aimed at helping children suffering the effects of long COVID, including breathing difficulties and mental health issues. • To cover the costs of a quarter of the life cycle for a child to have a Wizzybug in their loan scheme. • Gift to you project for seriously ill young adults. Working with hospices, they will provide them with gift boxes to help create memories & special moments. Our funding will help 200 beneficiaries. • Funding towards running costs for telephone counselling service. • Providing lightweight bikes to help with the rehabilitation of children with cancer. • Supporting people living with chronic pain. Extending hours of helpline, production of radio programmes, magazine production. • Occupational therapy sessions for people with MS. • 20 befriending calls for those with MS.

		ELDERLEY • To go towards the cost to purchase and install a lift to allow all members access to every part of their building where various actives for people with dementia are run. • Christmas Lunch for 25 volunteers to enjoy with the members & funding for transport for their new Music therapy research sessions. • Costs to recruit, train and provide ongoing support to befrienders – for 3 new befrienders. **OTHER – UKRAINE** • To buy humanitarian aid in Poland, fund travel costs, fund future trips and towards buying another minibus. • Towards the cost of a new Red Bus, which was delivering support to Ukraine.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	As reserves are not held there is not a reserves policy.

Amount of reserves held	Para 1.22	£0
Reasons for holding zero reserves	Para 1.22	**Reserves are not needed as the charity has no overheads**
Details of fund materially in deficit	Para 1.24	**N/A**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**N/A**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	**Funding comes annually by means of a donations from Mrs M A Koppel, the sister of the late Charles Lewis**
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	**Funding no longer being given by Mrs M A Koppel**
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Should additional trustees be required they will be appointed by the existing trustees

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Charles Lewis Foundation
Other name the charity uses	
Registered charity number	1179185
Charity's principal address	Unit 4, Diamond Business Centre, Holland Road, Oxted, Surrey RH8 9BQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Della Skeates			Della Skeates/Geoff Lewis
2	Geoff Lewis			Della Skeates/Geoff Lewis
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Della Skeates	Geoff Lewis
Full name(s)	Della Skeates	Geoff Lewis
Position (eg Secretary, Chair, etc)	Trustee	Trustee
Date	14 July 2023	

The Charles Lewis Foundation

Charity Registration No. 1179185

Report and Unaudited Financial Statements
Year ended 31 March 2023

The Charles Lewis Foundation

Status:	Charity registration no.: 1179185 The Trust's governing document is its Trust deed
Registered Office:	Unit 4 Diamond Business Centre Holland Road Oxted, Surrey RH8 9BQ
Trustees:	Della Skeates Geoffrey Charles Lewis
Bankers:	HSBC UK 66 Station Road East Oxted Surrey RH8 0PJ
Independent examiner:	Shruti Soni FCCA FCIE Shruti Soni Ltd Chartered Certified Accountants 117A St. John's Hill Sevenoaks TN13 3PE

The Charles Lewis Foundation

Trustees' Report
for the year ended
31 March 2023

The Trustees have pleasure in presenting their Annual Report and Financial Statements for the year ended 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charles Lewis Foundation is a charity, registered in England and governed by a Trust Deed dated 13th July 2018.

In accordance with the governing document, there shall be not less than two Trustees at any time. Trustees are appointed by the Appointing Trustee, having regard to the skills, knowledge and experience needed for the effective administration of the Charity. There are no staff employed to keep operating costs to a minimum.

STATEMENT ON PUBLIC BENEFIT

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

RISK MANAGEMENT

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks.

OBJECTIVES AND ACTIVITIES

The promotion of such purpose or purposes as are exclusively charitable according to the laws of England and Wales as the charity may from time to time decide.

The Charles Lewis Foundation particularly favours smaller charities where funding is required for a specific project and where small grants can have a big impact. TCLF especially supports charities which make good use of volunteers. The trustees look to support ongoing and new projects.

Funding has been given to organisations which demonstrate charitable purpose and most funding has been directed to registered charities.

There are no staff employed to keep operating costs to a minimum.

The Charles Lewis Foundation

Trustees' Report
for the year ended
31 March 2023

ACHIEVEMENT AND PERFORMANCE

The Charity has made 47 grants this year between £500 and £10,000 across the following categories:

LOCAL COMMUNITY

- 500 Jubilee postal packages to gift to lonely people within the community.
- 2 months of running costs for a charity, community café.
- Outreach programmes & core costs for local, community charity.
- Food vouchers for 10 vulnerable families at Christmas.
- Part of the costs for The Great Grub Club, an activity cook & eat day for 8 people.
- Part of the costs to refurb a new building, including cost of play equipment for kitchen.

YOUNG PEOPLE

- 5 nursing chairs for new mums to use.
- Teddy bears, birthday presents & a day out for children in need.
- 2 boarding places for a year at boarding school for underpriviledged children.
- 5 Taxi's for trip to Disney for disabled children - 2022
- To help towards the cost of publishing a book for children to support them in dealing with grief.
- 2 children's trikes for a 'Plant a Smile Garden'.
- Unrestricted grant for the Children's Heart Federation.
- To fund the additional hours required to create a new family newsletter.
- Set up costs for a play therapy service for children diagnosed with cancer.
- Sailing experience for disabled children - one session.
- Food vouchers for 25 families over the winter months within the borough of Croydon.
- 1 x 4 day programme for 12 participants to help them gain skills in how to start growing their own food at the community garden or in their own gardens.
- Funding for Santa Stork to purchase 500 stocking fillers.
- The purchase of book display furniture, bookcases & reading spaces.
- Funding towards the 7th Annual INK Arts Festival in Suffolk, April 2023.
- Touch to See books for blind and partially sighted children.
- Towards the cost of a new play bus, as issues with old bus, which was 20+ years old.
- Books and stories for seriously ill children in hospital.
- Farm therapy holiday sessions. 4 x 2hr sessions for up to 6 families per session.
- 5 Taxi's for trip to Disney for disabled children - 2023
- The cost of supporting a family through the first steps programme.
- To fund a specially adapted trike for a young boy with multiple disabilities.
- Funding for the School Fishing Project.
- Towards costs for replacement of bridge between nature reserve & agricultural land.
- Kandersteg Expedition 2024 - the cost of the expedition for one person.

- Christmas party for 200 attendees.
- Seaside summer trip to Llandudno. Two 53 seat coaches (£795) & £5.00 spending money for 73 children.
- For 2 family holiday vouchers of £750 for 2 families.

HEALTH

- Towards medical research aimed at helping children suffering the effects of long COVID, including breathing diffculties and mental health issues.
- To cover the costs of a quarter of the life cycle for a child to have a Wizzybug in their loan scheme.
- Gift to you project for seriously ill young adults. Working with hospices, they will provide them with gift boxes to help create memories & special moments. Our funding will help 200 beneficiaries.
- Funding towards running costs for telephone counselling service.
- Providing lightweight bikes to help with the rehabilitation of children with cancer.
- Supporting people living with chronic pain. Extending hours of helpline, production of radio programmes, magazine production.
- Occupational therapy sessions for people with MS.
- 20 befriending calls for those with MS.

ELDERLEY

- To go towards the cost to purchase and install a lift to allow all members access to every part of their building where various actives for people with dementia are run.
- Christmas Lunch for 25 volunteers to enjoy with the members & funding for transport for their new Music therapy research sessions.
- Costs to recruit, train and provide ongoing support to befrienders – for 3 new befrienders.

OTHER – UKRAINE

- To buy humanitarian aid in Poland, fund travel costs, fund future trips and towards buying another minibus.
- Towards the cost of a new Red Bus, which was delivering support to Ukraine.

The Charles Lewis Foundation

Trustees' Report
for the year ended
31 March 2023

FINANCIAL REVIEW

The trustees of the foundation do not feel the need for a reserves policy currently as the main activity is grant making and no commitments as made unless funds are available first.
Funding comes annually by means of a donation from Mrs A Koppel, the sister of the late Charles Lewis. Total income and expenditure during the year were £125,300 (2022: £125,000) and £115,510 (2022: £188,154) respectively leaving a net income at the end of the year of £9,790 (2022: net expenditure £63,154)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these financial statements, the trustees are required to:

a) select suitable accounting policies and apply them consistently;
b) observe the methods and principles in the Charities SORP;
c) make judgments and accounting estimates that are reasonable and prudent;
d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 14th July 2023 and signed on their behalf by:

Signed Della Skeates (Trustee)
Name Della Skeates

Independent Examiner's Report to the Trustees of The Charles Lewis Foundation

I report on the financial statements of the Trust for the year ended 31 March 2023 as set out on pages 7 to 16.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

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

Shruti Soni FCCA FCIE Date:15/7/2023
Shruti Soni Ltd ● Chartered Certified Accountants
117A St. John's Hill, Sevenoaks TN13 3PE

The Charles Lewis Foundation

Statement of financial activities

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	125,300	–	**125,300**	125,000	–	125,000
Total income		125,300	–	**125,300**	125,000	–	125,000
Expenditure on:							
Charitable activities							
Grant Making	3	115,510	–	**115,510**	188,154	–	188,154
Total expenditure		115,510	–	**115,510**	188,154	–	188,154
Net income for the year		9,790	–	**9,790**	(63,154)	–	(63,154)
Net movement in funds	10	9,790	–	**9,790**	(63,154)	–	(63,154)
Reconciliation of funds:							
Total funds brought forward		41,985	–	**41,985**	105,139	–	105,139
Total funds carried forward		51,775	–	**51,775**	41,985	–	41,985

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 10 to the financial statements.

The Charles Lewis Foundation

Balance sheet

As at 31 March 2023

	Note	£	2023 £	£	2022 £
Current assets:					
Debtors	7	25,000		–	
Cash at bank and in hand		27,651		51,236	
		52,651		51,236	
Liabilities:					
Creditors: amounts falling due within one year	8	876		9,251	
Net current assets			51,775		41,985
Total net assets			51,775		41,985
The funds of the charity:	10				
Unrestricted income funds:					
General funds		51,775		41,985	
Total unrestricted funds			51,775		41,985
Total charity funds			51,775		41,985

The financial statements were approved and authorised for issue by the Board on ……..2023.

Signed on behalf of the board of trustees

Della Skeates

Signature

Della Skeates

Name
Trustee

1 Accounting policies

a) Basis of preparation

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 (FRS 102) (effective 1 January 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity is a Foundation registered with the Charity Commission. The registered office address is given in the charity information page.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The Foundation meets the definition of a public benefit entity under FRS 102.

c) Going concern

The Trustees consider that there are no material uncertainties about the Foundation's ability to continue as a going concern.

Key judgements that the Trust has made which have a significant effect on the accounts include estimating accrued income for gift aid claim.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the Foundation in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of Grant Making undertaken to further the purposes of the charity and their associated support costs. Grants payable are recognised in the SOFA when they are approved by the Trustees and recipient has been informed.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising currently the cost of independent examination, is apportioned to Grant Making activity in full.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Income from donations and legacies

	Unrestricted £	Restricted £	**2023 total Total £**	2022 Total £
Donation receivable	100,300	-	**100,300**	100,000
Gift aid receivable	25,000	-	**25,000**	25,000
	125,300	-	**125,300**	125,000

3 Analysis of expenditure

		Charitable activity			
	Cost of raising funds £	Grant making £	Support costs £	**2023 Total £**	2022 Total £
Grants payable	–	114,300	–	**114,300**	187,020
Independent examination	–	–	924	**924**	894
Sundry expense	–	–	245	**245**	240
Bank Charges	–	–	41	**41**	–
	–	114,300	1,210	115,510	188,154
Support costs	–	1,210	(1,210)	**–**	–
Total expenditure 2023	**–**	**115,510**	**–**	**115,510**	**188,154**
Total expenditure 2022		**188,154**	**–**	**188,154**	

All expenditure in 2022 and 2023 was unrestricted.

4 Grant making

	2023		2023
	£		£
Grants to institutions			
Time to Talk Befriending	1,750	Living Paintings	2,000
Hour Community	3,583	Cyclists Fighting Cancer	2,500
Beis Brucha	2,000	Pain Concern	1,000
Spread Some Sunshine	2,000	Ipswich Community Playbus	3,000
John's Red Bus	2,500	Read for Good	6,000
Buttle	10,000	Animal Antiks	2,000
Magical Taxi Tour	7,000	Magical Taxis	7,500
Streetlight	2,500	Ryan MS Therapy Centre	3,500
Slide Away	1,363	The Transforming Autisum Project	2,900
John's Red Bus	2,950	Wipe Away Those Tears	4,700
We Are Beams	960	BDAA	1,000
Dementia Active	2,600	Second Chance	2,000
Children's Heart Federation	900	Together Westwood	2,250
Action Medical Research	500	Omega	1,500
Designability	1,500	Off The Streets Essex	1,000
Jigsaw (South East)	1,360	MS Society	500
Abby's Heroes	2,000	126th Birmingham Scouts	980
Douglas Bader	2,750	Little Hiccups	1,500
Reedham Children's Trust	2,250	Bentley Beginnings	1,955
Willow Foundation	2,000	St Mary's PTA	2,500
MACS	1,500	MHA Communities East Surrey	1,050
Surrey Drug & Alchol Care	1,000	Green Wryth Primary School	1,500
Community Heart Productions	2,000	INK Festival	3,000
Stripey Stork	1,500		
	58,466		55,835
		At the end of the year	114,301

Funding has been given to organisations which demonstrate charitable purpose and most funding has been directed to registered charities.

- **Time to Talk Befriending –** 500 Jubilee postal packages
- **Hour Community –** 2 months of running costs for the Worry Tree Cafe
- **Beis Brucha –** 5 nursing chairs
- **Spread Some Sunshine –** Teddy bears, birthday presents & a day out for children
- **John's Red Bus** – To buy humanitarian aid in Poland, fund travel costs, fund future trips and towards buying another minibus.
- **Buttle** – 2 boarding places for a year @ £5000 each.
- **Magical Taxi Tour –** Taxi's for trip to Disney for disabled children
- **Streetlight –** Outreach programmes & core costs.
- **Slide Away –** To help towards the cost of publishing a book for children to support them in dealing with grief.
- **John's Red Bus –** Towards the cost of a new Red Bus.
- **We Are Beams –** 2 childrens trikes for their 'Plant a Smile Garden'
- **Dementia Active –** To go towards the cost to purchase and install a lift to allow all members access to every part of their building where various different actives for people with dementia are run.
- **Children's Heart Federation –** Unrestricted grant
- **Action Medical Research –** Towards medical research aimed at helping children suffering the effects of long COVID, including breathing difficulties and mental health issues.

4 Grant making (continued)

- **Designability** - To cover the costs of a quarter of the life cycle for a child to have a Wizzybug in their loan scheme.
- **Jigsaw (South East)** - For their new family newsletter initiative to fund the additional hours required to create the newsletter.
- **Abby's Heroes** - Set up costs for the play therapy service for children diagnosed with cancer.
- **Douglas Bader** - Sailing experience for disabled children - this funding covers one session.
- **Reedham Children's Trust** - Food vouchers for 25 families over the winter months within the borough of Croydon.
- **Willow Foundation** - Gift to you project for seriously ill young adults. Working with hospices, they will provide them with gift boxes to help create memories & special moments. Our funding will help 200 beneficiaries.
- **MACS** - For 2 family holiday vouchers of £750 for 2 families.
- **Surrey Drug & Alchol Care** - Funding towards running costs for their telephone counselling service.
- **Community Heart Productions** - Allotment Project - 1 x 4 day programme for 12 participants to help them gain skills in how to start growing their own food at the community garden or in their own gardens.
- **Stripey Stork** - Funding for Santa Stork to purchase 500 stocking fillers.
- **St Mary's PTA** - The purchase of book display furniture, bookcases & reading spaces.
- **MHA Communities East Surrey** - Christmas Lunch for 25 volunteers to enjoy with the members & funding for transport for their new Music therapy research sessions.
- **Green Wryth Primary School** - Food vouchers for 10 vulnerable families at Christmas
- **INK Festival** - 7th Annual INK Arts Festival in Suffolk, April 2023. Short new plays for stage and radio, plus poetry, stand-up comedy, music, short new films, talks, workshops and daily programmes for children 7-18.
- **Living Paintings** - Touch to See books for blind and partially sighted children.
- **Cyclists Fighting Cancer** - Providing lightweight bikes to help with the rehabilitation of children with cancer.
- **Pain Concern** - Supporting people living with chronic pain. Extending hours of helpline, production of radio programmes, magazine production.
- **Ipswich Community Playbus** - Towards the cost of a new play bus, as issues with current play bus, which is 20+ years old.
- **Read for Good** - Books and stories for seriously ill children in hospital.
- **Animal Antiks** - Farm therapy holiday sessions. 4 x 2hr sessions for up to 6 families per session.
- **Magical Taxis** - 5 taxis for trip to Disney.
- **Ryan MS Therapy Centre** - Occupation Therapy sessions for people with MS
- **The Transforming Autisum Project** - The cost of supporting a family through the first steps programme.
- **Wipe Away Those Tears** - To fund a specially adapted trike for a young boy with multiple disabilities.
- **BDAA** - The School Fishing Project.
- **Second Chance** - Towards costs for replacement of bridge between nature reserve & agricultural land.
- **Together Westwood** - Part of the costs for The Great Grub Club - online activity cook & eat days for 8.
- **Omega** - Costs to recruit, train and provide ongoing support to befrienders - £500 per befriender, covers the cost of 3.
- **Off The Streets Essex** - Towards cost of refurb to new building, including cost of play equipment for the kitchen.
- **MS Society** - 20 befriending calls.
- **126th Birmingham Scouts** - Kandersteg Expedition 2024 - the cost of the expedition for one person.
- **Little Hiccups** - Christmas party for 200 attendees.
- **Bentley Beginnings** - Seaside summer trip to Llandudno. Two 53 seat coaches (£795) & £5.00 spending . money for 73 children.

4 Grant making (continued)

	2022 £		2022 £
Grants to institutions			
Holland Sports	500	Ability Dogs 4 Young People IoW	5,420
Dandelion Time	26,000	Child Autism UK	1,220
Holding on, Letting Go	3,500	The Dorset Children's Foundation	5,000
Their Voice	3,000	React	2,500
Crackerjacks	1,000	Sal's Shoes	3,781
Life Education Wessex & Thames	1,890	Autism Bedfordshire	2,625
Support Dogs	2,000	Cheer Up Squad	2,000
The Ways & Means	2,000	Coach Core	2,500
Get Set Girls	2,360	MHA	1,160
Free My Meal	14,000	Children's Heart Federation	3,640
Winston's Wish	2,500	RAW	7,000
Dementia First	1,000	Crackerjacks	2,500
The Lily Foundation	4,750	Missing People	2,500
Limpsfield Chart Cricket Club	1,000	Stripey Stork	5,000
Horsley, Bookham and	5,000	Ellenor	2,800
Multiple Scleorisis Society	1,500	MERU	1,000
Kenton Theatre	1,000	Mousetrap	1,000
Designability	1,288	Thames Hospice	5,000
The Link Café	1,500	Cry-sis	1,000
Wellbeing in the Weald	1,600	Penny Beech - Poland Trip for Ukraine	1,500
Douglas Bader Foundation	5,000	Second Chance Children's Charity	5,000
The Meath	4,800	British Huminatarian Aid	1,000
The Respite Association	2,000	The Hygiene Bank	1,000
Platform 1	2,030	Mane Chance Sanctuary	2,000
Little Stars Baby Bank	8,781	Rural Coffee Caravan	2,000
Treloar Trust	7,000	Children's Hospital Pyjamas	1,500
Richard House	2,500	Bentley Beginnings	1,375
INK	3,000	British Disabled Angling Association	1,500
	112,499		74,521
		At the end of the year	187,020

All the above grants were paid to institutions

- **Holland Sports** - Urgent repairs to their community trim trail
- **Dandelion Time** - 50% funding of the renovation and fit out of their new kitchen building
- **Holding on, Letting Go** - Website refresh and development of an app
- **Their Voice** - 103 educational backpacks for children disadvantaged due to being trafficked in the UK
- **Crackerjacks** - 2 walking frames and sensory toys for families with a disabled child/children
- **Life Education Wessex and Thames Valley** - Funding for an educational programme in Wessex & Thames Valley for children between the ages of 3-13.
- **Support Dogs** - Funding towards training rescue dogs to become support dogs.
- **The Ways & Means Trust/Greenshoots** - Relocation of their Busy Bees area and kitchen
- **Get Set Girls** - Continued funding of Project 'Food for Fuel'
- **Free My Meal** - Website and app
- **Winston's Wish** - To support between 4 and 8 children and young people who have been bereaved in the South-East this year.
- **Dementia First** - To launch singing groups in Bletchingley, Horley and Lingfield
- **The Lily Foundation** - To fund pilot launch of an app - 'Manage my Mito'
- **Limpsfield Chart Cricket Club** - Contribution towards the extensive remediation work required to the cricket outfield
- **Horsley, Bookham and Leatherhead RDA** - To purchase a harrow for their brand new riding for the disabled centre and to go towards providing toilet facilities
- **Multiple Sclerosis Society** - A donation towards the South-East MS and Covid 19 Helpline Appeal, MS Specialist Nurses Service

4 Grant making (continued)

- **Kenton Theatre** - Post Covid restrictions re-opening Summer programme donation
- **Designability** - To fund a week of appointments
- **The Link Café** - Towards cost of their next ME course
- **Wellbeing in the Weald** - A course to teach single (mostly bereaved) men basic cooking skills
- **Douglas Bader Foundation** - Experiences for 10 Bader Braves and their families
- **The Meath** - 160 complementary therapy sessions for less able residents
- **The Respite Association** - Furniture, entertainment equipment and white goods for their 2 holiday facilities
- **Platform 1** - Items for a new wellbeing garden
- **Little Stars Baby Bank** - To employ a specialist co-ordinator to develop and grow the charity
- **Treloar Trust** - Swimming pool hoist
- **Richard House** - To pay a professional garden service to make the garden safe and to prepare it for volunteers to then take over the maintenance
- **INK** - Performance fees for actors in a play touring schools and colleges about county lines
- **Ability Dogs 4 Young People IOW** - To cover the cost of an assistance puppy during year 1
- **Child Autism UK** - To fund the helpline for one month
- **The Dorset Children's Foundation** - To fund craft materials and sports equipment for weekly family sessions
- **React** - To fund equipment needed by the financially disadvantaged families the charity supports
- **Sal's Shoes** - To fund 1 months rent for their warehouse
- **Autism Bedfordshire** - To go towards funding their Your Farm Project
- **Cheer Up Squad** - To purchase items for their Project Still Smiling campaign
- **Coach Core** - To support 2 apprentices for 5 months plus 1200 coaching hours
- **MHA** - To fund the transport for members holiday in 2022 (£600) and to pay shortfall for 2 volunteers' accommodation (£280 each).
- **Children's Heart Federation** - £1200 - additional resources needed to run online programme. £1300 - INR machine. £900 - 10 x oximeters. £240 - sending 10 Molly's Dolly's to 10 heart children.
- **RAW** - Set-up costs of 'Kitchen Potential' with some surplus for 'food fund' £2,423.99 for gym equipment.
- **Crackerjacks** - Soft play equipment.
- **Missing People** - Unrestricted grant (previous beneficiary)
- **Stripey Stork** - To expand their geographical impact & target areas of high social need in Surrey.
- **Ellenor** - 4 days of care for an inpatient @ hospice in Gravesend.
- **MERU** - Towards their Bugzi loan scheme.
- **Mousetrap** - Unrestricted grant (previous beneficiary)
- **Thames Hospice** - Funding towards additional staff training
- **Cry-sis** - Funding of helpline for almost a year.
- **Penny Beach Poland Trip for Ukraine** - Expenses for trip to Poland, including supplies for people in need
- **Second Chance Children's Charity** - Funding towards a new minibus
- **British Huminatarian Aid** - To help with their work in Ukraine
- **The Hygiene Bank** - 200kg of hygiene products
- **Mane Chance Sanctuary** - Support 9 children on a Chance2Be programme.
- **Rural Coffee Caravan** - 4 village visits
- **Children's Hospital Pyjamas** - Pyjamas & delivery costs
- **Bentley Beginnings** - Trip to seaside for 65 kids
- **British Disabled Angling Association** - Schools fishing project

5 Related party transactions

There are no related party transactions to disclose for 2023.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Key management personnel are the Trustees of the charity. The Charity does not employ any staff. The trustees take part in the day to day running and management of the Charity.

The charity trustees were not paid or received any other benefits from employment with the charity in the year. No charity trustee received payment for professional or other services supplied to the charity. No charity trustee received payment or reimbursement of travel and subsistence costs incurred by members relating to attendance at meetings of the trustees.

6 Taxation

The Trust is exempt from corporation tax as all its income is charitable and is applied for charitable

7 Debtors

	2023 £	2022 £
Gift aid receivable	**25,000**	–
	25,000	–

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	876	9,251
	876	9,251

9 Analysis of net assets between funds

	2023		2022	
	General unrestricted £	Total funds £	General unrestricted £	Total funds £
Net current assets	**51,775**	**51,775**	41,985	41,985
Net assets at the end of the year	**51,775**	**51,775**	41,985	41,985

10 Movements in funds

	At 1 April 2022 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2023 £
Unrestricted funds:					
General funds	41,985	125,300	(115,510)	–	**51,775**
Total funds	41,985	125,300	(115,510)	–	**51,775**

Movements in funds

	At 1 April 2021 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2022 £
Unrestricted funds:					
General funds	105,139	125,000	(188,154)	–	**41,985**
Total unrestricted funds	105,139	125,000	(188,154)	–	**41,985**
Total funds	105,139	125,000	(188,154)	–	**41,985**

Independent Examiner's Report to the Trustees of The Charles Lewis Foundation

I report on the financial statements of the Trust for the year ended 31 March 2023 as set out on pages 7 to 16.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

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

Shruti Soni FCCA FCIE
Shruti Soni Ltd ● Chartered Certified Accountants
117A St. John's Hill, Sevenoaks TN13 3PE

Date:15/7/2023