



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01.04.23

Period start date To 31.03.24 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. 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 as they, in their discretion, think fit and make grants where they believe that their contribution will make a real difference.

		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 3.1 In awarding grants, the Trustees will apply the following principles: Applications from any geographical area within the UK are eligible for consideration, regardless of nationality, culture or ethnic origin. Trustees will consider applications for grants that benefit people living outside the UK. but only if the charity that applies is registered in the UK. 3.2 All applications from previous recipients of grants or from previously unsuccessful applicants will be considered on merit alone, you can apply 12 months after receipt of a grant or an unsuccessful application. 3.3 The Foundation will not normally support applications for large national charities i.e. those with an annual income in excess of £1 million, or with over £5 million assets or charities dedicated to issues deemed by the Trustees to be already well funded within the UK. 3.4 The Trustees reserve the right to apply conditions to any grant. 3.5. The Trustees reserve the right to not approve any application if it determines that the resulting grant would not be charitable, or would conflict with the foundations stated policies or damage its reputation.
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		4. Exclusions 4.1. The Trustees will not normally approve the use of the charities funds for purposes for which the government has a statutory responsibility to provide for. 5. Grant Application Process 5.1 All applications for grants should be completed in conjunction with this policy. 5.2 Applicants undertake to comply with our Terms and Conditions and by signing theses and the Grant Application form, confirm all information provided 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. 6.2. Grants will be considered by the Trustees at their meetings, and they aim to contact all applicants informing them of the outcome of their application for funding within four months of the date of the application. 6.3. Applicants should note that as with many other charitable trusts, The Charles Lewis Foundation receives far more applications than it has funds to support. Even if a project fits within the criteria and priorities and a detailed assessment has been made, The Charles Lewis Foundation may still be unable to provide a grant. 6.4 The Trustees will not be obliged to provide an explanation to the applicant should their application be unsuccessful.
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		7. Monitoring and Publication 7.1 It is the policy of the Trustees to monitor all grants made. As a grant making charity we are keen to learn from the organisations and projects that we fund about the impact the funding has had. The arrangements for monitoring will vary according to the nature of the grant. but recipients are expected to: • Confirm that funding has been used for the purpose which has been agreed, within a year of the grant having been paid. • Give a written update on the project once completed. • Provide an update, showing current progress and stating reasons, if the project is delayed. 7.2 If the grant is payable in instalments, then payment of subsequent grant instalments will be dependent on satisfactory progress having been demonstrated and the Trustees reserve the right to withdraw the grant on receipt of unsatisfactory progress reports. 7.3 The Charity may require repayment of the grant if: The grant is used for a purpose other than that which has been agreed or the purpose for which it was awarded does not proceed or; Part of the grant remains unused when the activities that the grant was intended to fund have been completed. 7.4. Monitoring visits by representatives of the foundation may be expected during the period of a grant. 8. Equal Opportunities The Charles Lewis Foundation aims to ensure that all grant applications that are eligible for consideration within the Foundation's grants criteria are given equal consideration, irrespective of gender, sexual orientation, race, colour, ethnic or national origin or disability.
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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 51 grants this year between £500 and £10,000 across the following categories: YOUNG PEOPLE To purchase practical items for school required by the organisation's beneficiary families. Part of the cost of replacing a school running track that was damaged. Funding for half a scholarship for one student for one year Funding towards the purchase of school shoes, PE trainers and wellies for children who can't afford to buy them. Siblings Club - to provide days out, events & fun activities for siblings of terminally ill children. Healthy Living School Workshops, funding will provide 11 days of workshops, benefitting approx 1,140 children. For a young boy, aged 6 who has Mowat-Wilson Syndrome, funding for the purchase a Specialist Buggy with Accessories. For 375 pairs of pyjamas to poorly and disadvantaged children and young people in hospitals, hospices and refuges across the UK. Lab in a Library Project, teaching science, maths & IT, funding for almost 2 sessions.

		Bereavement Counselling for Children and Young People. A group programme for up to 15 children. School uniform for families in need, including blazers, shirts, trousers etc. and vouchers for school shoes and school supplies. Funding towards the travel costs for their Summer 2023 trip for 21 young people & 6 team members. Activity days/Social events for parents & siblings who have suffered bereavement. Operational costs to ensure they can keep on opening every week and during the school holidays. Items for refurbishment of a sensory room, specifically a musical hand wall. Trips for young carers, some local & some further afield, specifically towards transport costs, providing 12 coaches for 12 trips for 240 carers. Funding towards the cost of a specialist wheelchair. Funding of a specialist car seat for 17 month old little girl with cerebral palsy left sided hemiplegia, hypertonia and dysphagia with physical impairments, motor function difficulties and involuntary movements. Supporting 10-20 families who are impacted severely by the cost of living with £100-£200 worth of vouchers. Santa Stork - towards the cost of purchasing gifts and wrapping paper. Sponsorship of 4 taxi for Children's Magical Taxi Tour to Disneyland 2024. Cost for two trips for the young people the organisation supports - one in the summer (beach) & one in October to a theme park & for fireworks. Part funding for the supply of books to one of their hospitals for a year. Towards costs of their TICfest & TEENfest.
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		Family Support Project, specifically supplying uniform/vouchers for uniform for those families that need them. Towards the cost of their Outward-Bound residential weeks for the young people they support. Replacement of a television in the communal area. To fund an expert team (videographer, animator and project manager) to produce a series of films & animations dedicated to Cancer treatments. HEALTH Funds to improve the facilities in the Growers Garden where beneficiaries grow their own fruit & vegetables, and provide useful additions which will be utilised for years to come, whilst enabling us to further enhance our care and support of acutely vulnerable and at-risk individuals in and around Leeds. 25 TENS Machines to help patients with pain. Meningitis vaccine study. Bike experience days for people disabled through injury or illness. An opportunity to learn or re-learn to ride a motorcycle. Our funding will cover the hire cost of the race track for the day for 6 riders. Funding towards a new website which will promote their e-learning course "Introduction to Neurodiversity" and their pioneering online platform to help autistic candidates in to work. Dentaid will come in for 6 monthly 4-5 hour sessions to offer screenings, advice and dental care for the organisation that supports the homeless, they will support 25-30 patients. To fund the pioneering research and development of a revolutionary life saving treatment that uses a patient's own stem cells to repair their damaged heart and make this treatment available to all on the NHS. 100 Molly's Dollies. Group counselling sessions via Zoom for 8 people for 8 weeks.
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		Funding for one person for a trip to Sicily (for 8 people in total) who have been born without eyes or underdeveloped eyes, often this will be their first trip abroad, for 6 days. Cost for 1 person. Costs for a new assistance dog. Towards the costs of our support work with children, teenagers and young people, adults and families whose diagnoses of RB cause lifelong challenges. To cover the cost of one months take away and snack bags for parents who have children in hospital. THE ELDERLEY Towards the Men's & Ladies Shed Project, specifically for tools & equipment. Holiday from Home weekly activity for members that can't go on the annual holiday, themed to different destinations once a week for 6 weeks. A party for their volunteers and scheme members to celebrate Time to Talk Befriending's 10th anniversary. Food, cards, vouchers, gifts, postage etc. A retrospective grant towards lighting sensors to save on electricity in a bowls club. LOCAL COMMUNITY Funding for equipment - 40 sets of litter picking equipment. 1 month's salary for a Project Coordinator. Urban Community Garden project. The project grows fruit & vegetables that help their food poverty initiatives, creates sustainable ways to source food and provides education for households to be able to do it for themselves too. This helps reduce food costs, but has mental health and physical health benefits. OTHER Funding towards the costs of garden maintenance and/or garden adaptations for Blesma members based in the South of England.
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		Supporting 10 offenders with life changing distance-learning courses. Full costs for their employment programme - including work experience placements, insight workshops, voluntary employment & supporting people with getting industry based qualifications in the golf industry.
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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
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20				

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

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

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)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	<i>Della Skeates</i>	<i>Geoff Lewis</i>
Full name(s)	Della Skeates	Geoff Lewis

Position (eg Secretary, Chair, etc)	Trustee	Trustee
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Date	01.08.24
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The Charles Lewis Foundation

Charity Registration No. 1179185

Report and Unaudited Financial Statements
Year ended 31 March 2024

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 2024

The Trustees have pleasure in presenting their Annual Report and Financial Statements for the year ended 31 March 2024.

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.

ACHIEVEMENT AND PERFORMANCE

The Charity has made 51 grants this year between £500 and £10,000 across the following categories:

YOUNG PEOPLE

Stripey's School Days Project – to purchase practical items for school required by the organisation's beneficiary families.

Part of the cost of replacing a school running track that was damaged.

Funding for half a scholarship for one student for one year at Christel House.

Funding towards the purchase of school shoes, PE trainers and wellies for children who can't afford to buy them.

Siblings Club – to provide days out, events & fun activities for siblings of terminally ill children.

Healthy Living School Workshops, funding will provide 11 days of workshops, benefitting approx 1,140 children.

The Charles Lewis Foundation

Trustees' Report for the year ended 31 March 2024

For a young boy, aged 6 who has Mowat–Wilson Syndrome, funding for the purchase a Specialist Buggy with Accessories.

For 375 pairs of pyjamas to poorly and disadvantaged children and young people in hospitals, hospices and refugees across the UK.

Lab in a Library Project, teaching science, maths & IT, funding for almost 2 sessions

Bereavement Counselling for Children and Young People. A group programme for up to 15 children.

School uniform for families in need, including blazers, shirts, trousers etc. and vouchers for school shoes and school supplies.

Funding towards the travel costs for their Summer 2023 trip for 21 young people & 6 team members.

Activity days/Social events for parents & siblings who have suffered bereavement.

Operational costs to ensure they can keep on opening every week and during the school holidays.

Items for refurbishment of a sensory room, specifically a musical hand wall.

Trips for young carers, some local & some further afield, specifically towards transport costs, providing 12 coaches for 12 trips for 240 carers.

Funding towards the cost of a specialist wheelchair.

Funding of a specialist car seat for 17 month old little girl with cerebral palsy left sided hemiplegia, hypertonia and dysphagia with physical impairments, motor function difficulties and involuntary movements.

Supporting 10–20 families who are impacted severely by the cost of living with £100–£200 worth of vouchers.

Santa Stork – towards the cost of purchasing gifts and wrapping paper.

Sponsorship of 4 taxis for Children's Magical Taxi Tour to Disneyland 2024.

Cost for two trips for the young people the organisation supports – one in the summer (beach) & one in October to a theme park & for fireworks.

Part funding for the supply of books to one of their hospitals for a year.

Towards costs of their TICfest & TEENfest.

Family Support Project, specifically supplying uniform/vouchers for uniform for those families that need them.

Towards the cost of their Outward–Bound residential weeks for the young people they support.

Replacement of a television in their communal area.

To fund an expert team (videographer, animator and project manager) to produce a series of films & animations dedicated to Cancer treatments.

HEALTH

Funds to improve the facilities in the Growers Garden where beneficiaries grow their own fruit & vegetables, and provide useful additions which will be utilised for years to come, whilst enabling us to further enhance our care and support of acutely vulnerable and at-risk individuals in and around Leeds.

25 TENS Machines to help patients with pain.

Meningitis vaccine study.

Bike experience days for people disabled through injury or illness. An opportunity to learn or re-learn to ride a motorcycle. Our funding will cover the hire cost of the race track for the day for 6 riders.

Funding towards a new website which will promote their e-learning course “Introduction to Neurodiversity” and their pioneering online platform to help autistic candidates in to work.

The Charles Lewis Foundation

Trustees' Report
for the year ended
31 March 2024

Dentaid will come in for 6 monthly 4–5 hour sessions to offer screenings, advice and dental care for the organisation that supports the homeless, they will support 25–30 patients.

To fund the pioneering research and development of a revolutionary life saving treatment that uses a patient's own stem cells to repair their damaged heart and make this treatment available to all on the NHS.

100 Molly's Dollies.

Group counselling sessions via Zoom for 8 people for 8 weeks.

Funding for one person for a trip to Sicily (for 8 people in total) who have been born without eyes or underdeveloped eyes, often this will be their first trip abroad, for 6 days. Cost for 1 person.

Costs for a new assistance dog.

Towards the costs of our support work with children, teenagers and young people, adults and families whose diagnoses of RB cause lifelong challenges.

To cover the cost of one month's take away and snack bags for parents who have children in hospital.

THE ELDERLEY

Towards the Men's & Ladies Shed Project, specifically for tools & equipment.

Holiday from Home weekly activity for members that can't go on the annual holiday, themed to different destinations once a week for 6 weeks.

A party for their volunteers and scheme members to celebrate Time to Talk Befriending's 10th anniversary. Food, cards, vouchers, gifts, postage etc.

A retrospective grant towards lighting sensors to save on electricity in a bowls club.

LOCAL COMMUNITY

Funding for equipment – 40 sets of litter picking equipment.

1 month's salary for a Project Coordinator.

Urban Community Garden project. The project grows fruit & vegetables that help their food poverty initiatives, creates sustainable ways to source food and provides education for households to be able to do it for themselves too. This helps reduce food costs, but has mental health and physical health benefits.

OTHER

Funding towards the costs of garden maintenance and/or garden adaptations for Blesma members based in the South of England.

Supporting 10 offenders with life changing distance-learning courses.

Full costs for their employment programme – including work experience placements, insight workshops, voluntary employment & supporting people with getting industry based qualifications in the golf industry.

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 £125,000 (2023: £125,300) and £126,576 (2023: £115,510) respectively leaving a net expenditure at the end of the year of £1,576 (2023: net income 9,790)

The Charles Lewis Foundation

Trustees' Report
for the year ended
31 March 2024

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.....10 June 2024..... and signed on their behalf by

Della Skeates

Signed _____ (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 2024 as set out on pages 7 to 18.

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

Shruti Soni FCCA FCIE

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

Date: 10 June 2024

The Charles Lewis Foundation
Statement of financial activities

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	2	125,000	–	125,000	125,300	–	125,300
Total income		125,000	–	125,000	125,300	–	125,300
Expenditure on:							
Charitable activities							
Grant Making	3	126,576	–	126,576	115,510	–	115,510
Total expenditure		126,576	–	126,576	115,510	–	115,510
Net income for the year		(1,576)	–	(1,576)	9,790	–	9,790
Net movement in funds	10	(1,576)	–	(1,576)	9,790	–	9,790
Reconciliation of funds:							
Total funds brought forward		51,775	–	51,775	41,985	–	41,985
Total funds carried forward		50,199	–	50,199	51,775	–	51,775

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.

As at 31 March 2024

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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 £	2024 total Total £	2023 Total £
Donation receivable	100,000	–	100,000	100,300
Gift aid receivable	25,000	–	25,000	25,000
	<u>125,000</u>	<u>–</u>	<u>125,000</u>	<u>125,300</u>

For the year ended 31 March 2024

3 Analysis of expenditure

	Cost of raising funds £	Charitable activity Grant making £	Support costs £	2024 Total £	2023 Total £
Grants payable	–	140,186	–	140,186	114,300
Grants returned	–	(14,750)	–	(14,750)	–
Independent examination	–	–	1,080	1,080	924
Sundry expense	–	–	–	–	245
Bank Charges	–	–	60	60	41
	–	125,436	1,140	126,576	115,510
Support costs	–	1,140	(1,140)	–	–
Total expenditure 2024	–	126,576	–	126,576	115,510
Total expenditure 2023		115,510	–	115,510	

All expenditure in 2023 and 2024 was unrestricted.

Grants returned include grants paid back to the charity where grants previously made were not fully spent on what they had been awarded for.

For the year ended 31 March 2024

4 Grant making

	2024 £		2024 £
Grants to institutions			
Aspierungen	2,000	Keston PTA	5,000
Be Free Young Carers	5,000	Kinetic Science	1,674
Bentley Beginnings	5,000	Life Education Wessex (PB)	2,000
Blesma	1,500	MACS	1,637
Bramber Bakehouse	1,646	Magical Taxis	6,000
Bromley Brighter Beginnings	1,000	MHA Communities	1,470
Caring For Life	1,000	Mosaic LGBT+	1,000
CHECT	4,000	MYTI Youth Club	4,000
Children's Heart Federation	2,319	On Course Foundation	10,500
Children's Hospital Pyjamas	3,000	Read for Good	2,000
Christel House	1,500	Sal's Shoes (PB)	1,500
Clean Up UK	1,341	Spencer Dayman	5,000
Crackerjacks	1,250	Spread Some Sunshine (PB)	2,000
Crawley Open House	1,000	St Raphaels	500
Criminon	929	Stripey Stork	2,500
Croydon Refugee Day Centre	2,500	Stripey Stork	1,000
Emmie's Kitchen	3,000	Surrey Drug & Alcohol Care	1,304
ENYP	2,985	The Bike Experience	1,500
FetLor Youth Club	2,000	The Chartwell Cancer Trust	4,500
Green Wrythe Primary School	2,000	The Marina Indoor Bowling Club	1,130
Guy's Gift	2,000	The Rotary Club of Brighouse	7,500
Heart Cells Foundation	2,500	Time to Talk Befriending	1,500
Helpful Hounds	9,806	Tourette Syndrome UK	2,000
Hour Community (PB)	1,000	We Are Beams	1,195
iChoosefreedom	2,000	Wipe Away Those Tears	4,499
Jigsaw Southeast	5,000		
	67,277		72,909
		At the end of the year	140,186

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

Aspierungen	Funding towards a new website which will promote their e-learning course "Introduction to Neurodiversity" and their pioneering online platform to help autistic candidates in to work.
Be Free Young Carers	Trips for young carers, some local & some further afield, specifically towards transport costs, providing 12 coaches for 12 trips for 240 carers.
Bentley Beginnings	Cost for two trips for the young people the organisation supports – one in the summer (beach) & one in October to a theme park & for fireworks.
Blesma	Funding towards the costs of garden maintenance and/or garden adaptations for Blesma members based in the South of England.
Bramber Bakehouse	1 month's salary for a Project Coordinator.
Bromley Brighter Beginnings	School uniform for families in need, including blazers, shirts, trousers etc. and vouchers for school shoes and school supplies.
Caring For Life	Funds to improve the facilities in the Growers Garden where beneficiaries grow their own fruit & vegetables, and provide useful additions which will be utilised for years to come, whilst enabling us to further enhance our care and support of acutely vulnerable and at-risk individuals in and around Leeds.

For the year ended 31 March 2024

CHECT	Towards the costs of our support work with children, teenagers and young people, adults and families whose diagnoses of RB cause lifelong challenges.
Children's Heart Federation	100 Molly's Dollies.
Children's Hospital Pyjamas	For 375 pairs of pyjamas to poorly and disadvantaged children and young people in hospitals, hospices and refuges across the UK.
Christel House	Funding for half a scholarship for one student for one year at Christel House.
Clean Up UK	Funding for equipment – 40 sets of litter picking equipment.
Crackerjacks	For a young boy, aged 6 who has Mowat-Wilson Syndrome, funding for the purchase a Specialist Buggy with Accessories.
Crawley Open House	Dentaid will come in for 6 monthly 4-5 hour sessions to offer screenings, advice and dental care for the organisation that supports the homeless, they will support 25-30 patients.
Criminon	Supporting 10 offenders with life changing distance-learning courses.
Croydon Refugee Day Centre	Family Support Project, specifically supplying uniform/vouchers for uniform for those families that need them.
Emmie's Kitchen	To cover the cost of one months take away and snack bags for parents who have children in hospital.
ENYP	Urban Community Garden project. The project grows fruit & vegetables that help their food poverty initiatives, creates sustainable ways to source food and provides education for households to be able to do it for themselves too. This helps reduce food costs, but has mental health and physical health benefits.
FetLor Youth Club	Towards the cost of their Outward-Bound residential weeks for the young people they support.
Green Wrythe Primary School	Supporting 10-20 families who are impacted severely by the cost of living with £100-£200 worth of vouchers.
Guy's Gift	Bereavement Counselling for Children and Young People. A group programme for up to 15 children.
Heart Cells Foundation	To fund the pioneering research and development of a revolutionary life saving treatment that uses a patient's own stem cells to repair their damaged heart and make this treatment available to all on the NHS.
Helpful Hounds	Costs for a new assistance dog.
Hour Community (PB)	Towards the Men's & Ladies Shed Project, specifically for tools & equipment.
iChoosefreedom	Replacement of a television in their communal area.
Jigsaw Southeast	Activity days/Social events for parents & siblings who have suffered bereavement.
Keston PTA	Part of the cost of replacing a school running track that was damaged.
Kinetic Science	Lab in a Library Project, teaching science, maths & IT, funding for almost 2 sessions
Life Education Wessex (PB)	Healthy Living School Workshops, funding will provide 11 days of workshops, benefitting approx 1,140 children.
MACS	Funding for one persfon for a trip to Sicily (for 8 peoplein total) who have been born without eyes or underdeveloped eyes, often this will be their first trip abroad, for 6 days. Cost for 1 person.
Magical Taxis	Sponsorship of 4 taxi for Children's Magical Taxi Tour to Disneyland 2024.

For the year ended 31 March 2024

MHA Communities	Holiday from Home weekly activity for members that can't go on the annual holiday, themed to different destinations once a week for 6 weeks.
Mosaic LGBT+	Funding towards the travel costs for their Summer 2023 trip for 21 young people & 6 team members.
MYTI Youth Club	Operational costs to ensure they can keep on opening every week and during the school holidays.
On Course Foundation	Full costs for their employment programme – including work experience placements, insight workshops, voluntary employment & supporting people with getting industry based qualifications in the golf industry.
Read for Good	Part funding for the supply of books to one of their hospitals for a year.
Sal's Shoes (PB)	Funding towards the purchase of school shoes, PE trainers and wellies for children who can't afford to buy them.
Spencer Dayman	Meningitis vaccine study.
Spread Some Sunshine (PB)	Siblings Club – to provide days out, events & fun activities for siblings of terminally ill children.
St Raphaels	25 TENS Machines to help patients with pain.
Stripey Stork	Stripey's School Days Project – to purchase practical items for school required by the organisation's beneficiary families.
Stripey Stork	Santa Stork – towards the cost of purchasing gifts and wrapping paper.
Surrey Drug & Alcohol Care	Group counselling sessions via Zoom for 8 people for 8 weeks.
The Bike Experience	Bike experience days for people disabled through injury or illness. An opportunity to learn or re-learn to ride a motorcycle. Our funding will cover the hire cost of the race track for the day for 6 riders.
The Chartwell Cancer Trust	To fund an expert team (videographer, animator and project manager) to produce a series of films & animations dedicated to Cancer treatments.
The Marina Indoor Bowling Club	A retrospective grant towards lighting sensors to save on electricity in a bowls club.
The Rotary Club of Brighouse	Funding towards the cost of a specialist wheelchair.
Time to Talk Befriending	A party for their volunteers and scheme members to celebrate Time to Talk Befriending's 10th anniversary. Food, cards, vouchers, gifts, postage etc.
Tourette Syndrome UK	Towards costs of their TICfest & TEENfest.
We Are Beams	Items for refurbishment of a sensory room, specifically a musical hand wall.
Wipe Away Those Tears	Funding of a specialist car seat for 17 month old little girl with cerebral palsy left sided hemiplegia, hypertonia and dysphagia with physical impairments, motor function difficulties and involuntary movements.

For the year ended 31 March 2024

4 Grant making (continued)

	2023 £		2023 £
Grants to institutions			
126th Birmingham Scouts	980	Magical Taxi Tour 2023	7,000
Abby's Heroes	2,000	Magical Taxi Tour 2024	7,500
Action Medical Research	500	MHA Communities East Surrey	1,050
Animal Antiks	2,000	MS Society	500
BDAA	1,000	Off The Streets Essex	1,000
Beis Brucha	2,000	Omega	1,500
Bentley Beginnings	1,955	Pain Concern	1,000
Buttle	10,000	Read for Good	6,000
Children's Heart Federation	900	Reedham Children's Trust	2,250
Community Heart Productions – AI	2,000	Ryan MS Therapy Centre	3,500
Cyclists Fighting Cancer	2,500	Second Chance	2,000
Dementia Active	2,600	Slide Away	1,363
Designability	1,500	Spread Some Sunshine	2,000
Douglas Bader	2,750	St Mary's PTA	2,500
Green Wryth Primary School	1,500	Streetlight	2,500
Hour Community	3,583	Stripey Stork	1,500
INK Festival	3,000	Surrey Drug & Alcohol Care	1,000
Ipswich Community Playbus	3,000	The Transforming Autism Project	2,900
Jigsaw (South East)	1,360	Time to Talk Befriending	1,750
John's Red Bus	2,500	Together Westwood	2,250
John's Red Bus	2,950	We Are Beams	960
Little Hiccups	1,500	Willow Foundation	2,000
Living Paintings	2,000	Wipe Away Those Tears	4,700
MACS	1,500		
	55,578		58,723
		At the end of the year	114,301

All the above grants were paid to institutions – 2023

126th Birmingham Scouts	Kandersteg Expedition 2024 – the cost of the expedition for one person.
Abby's Heroes	Set up costs for the play therapy service for children diagnosed with cancer.
Action Medical Research	Towards medical research aimed at helping children suffering the effects of long COVID, including breathing difficulties and mental health issues
Animal Antiks	Farm therapy holiday sessions. 4 x 2hr sessions for up to 6 families per session.
BDAA	The School Fishing Project.
Beis Brucha	5 nursing chairs
Bentley Beginnings	Seaside summer trip to Llandudno. Two 53 seat coaches (£795) & £5.00 spending .
Buttle	2 boarding places for a year @ £5000 each
Children's Heart Federation	Unrestricted grant
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.
Cyclists Fighting Cancer	Providing lightweight bikes to help with the rehabilitation of children with cancer.
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 activities for people with dementia are run

For the year ended 31 March 2024

Designability	To cover the costs of a quarter of the life cycle for a child to have a Wizzybug in their loan scheme.
Douglas Bader	Sailing experience for disabled children – this funding covers one session.
Green Wryth Primary School	Food vouchers for 10 vulnerable families at Christmas
Hour Community	2 months of running costs for the Worry Tree Cafe
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.
Ipswich Community Playbus	Towards the cost of a new play bus, as issues with current play bus, which is
Jigsaw (South East)	For their new family newsletter initiative to fund the additional hours required to create
John's Red Bus	To buy humanitarian aid in Poland, fund travel costs, fund future trips and towards buying another minibus
John's Red Bus	Towards the cost of a new Red Bus
Little Hiccups	Christmas party for 200 attendees.
Living Paintings	Touch to See books for blind and partially sighted children.
MACS	For 2 family holiday vouchers of £750 for 2 families.
Magical Taxi Tour 2023	5 taxis for a trip to Disney for seriously/terminally ill children
Magical Taxi Tour 2024	5 taxis for a trip to Disney for seriously/terminally ill children
MHA Communities East Surrey	Christmas Lunch for 25 volunteers to enjoy with the members & funding
MS Society	20 befriending calls.
Off The Streets Essex	Towards cost of refurb to new building, including cost of play equipment for the kitchen.
Omega	Costs to recruit, train and provide ongoing support to befrienders – £500 per befriender,
Pain Concern	Supporting people living with chronic pain. Extending hours of helpline, production of
Read for Good	Books and stories for seriously ill children in hospital.
Reedham Children's Trust	Food vouchers for 25 families over the winter months within the borough of Croydon.
Ryan MS Therapy Centre	Occupation Therapy sessions for people with MS
Second Chance	Towards costs for replacement of bridge between nature reserve & agricultural land.
Slide Away	To help towards the cost of publishing a book for children to support them in dealing with grief
Spread Some Sunshine	Teddy bears, birthday presents & a day out for children
St Mary's PTA	The purchase of book display furniture, bookcases & reading spaces.
Streetlight	Outreach programmes & core costs
Stripey Stork	Funding for Santa Stork to purchase 500 stocking fillers.
Surrey Drug & Alcohol Care	Funding towards running costs for their telephone counselling service.

For the year ended 31 March 2024

The Transforming Autism Project	The cost of supporting a family through the first steps programme.
Time to Talk Befriending	500 Jubilee postal packages
Together Westwood	Part of the costs for The Great Grub Club – online activity cook & eat days for 8.
We Are Beams	2 childrens trikes for their 'Plant a Smile Garden'
Willow Foundation	Gift to you project for seriously ill young adults. Working with hospices, they will
Wipe Away Those Tears	To fund a specially adapted trike for a young boy with multiple disabilities.

5 Related party transactions

There are no related party transactions to disclose for 2024 (2023: nil).

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

	2024 £	2023 £
Gift aid receivable	–	25,000
	–	25,000

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	978	876
	978	876

9 Analysis of net assets between funds

	2024	2023		
	General unrestricted £	Total funds £	General unrestricted £	Total funds £
Net current assets	50,199	50,199	51,775	51,775
Net assets at the end of the year	50,199	50,199	51,775	51,775

For the year ended 31 March 2024

10 Movements in funds

	At 1 April 2023 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2024 £
Unrestricted funds:					
General funds	51,775	125,000	(126,576)	–	50,199
Total funds	51,775	125,000	(126,576)	–	50,199

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

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 2024 as set out on pages 7 to 18.

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

Shruti Soni FCCA FCIE

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

Date: 10 June 2024