



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **04.04.24** Period start date To **31.03.25** 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	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. <u>Priorities for Support</u> 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. <u>Principles</u> 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.
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		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. 4 <u>Exclusions</u> 4.1 The Trustees will not normally approve the use of the charity's funds for purposes for which the government has a statutory responsibility to provide for. 5 <u>Grant Application Process</u> 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 these and the Grant Application form, confirm all information provided is correct. 6 <u>Assessment Process</u> 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.
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		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. 7 <u>Monitoring and Publication</u> 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:
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		• 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 <u>Equal Opportunities</u> 8.1 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.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	Help with admin duties
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 52 grants this year between £500 and £10,000 across the following categories: YOUNG PEOPLE Good Memories project providing positive experiences such as birthday cakes and trips out. A trip to Bristol Zoo for children with mental health needs. Warehouse rent for a baby bank. An interactive farm visit for children with disabilities. A course for disadvantaged youth. Ocean Discoverability programme for maritime experiences. Specialised equipment for a secondary SEN school. The Giggle Doctor Programme. Youth theatre support for "Everybody's Talking About Jamie." Christmas & birthday presents for children in need. The Making Memories Programme for young carers. Daisy Players for blind students. Supermarket vouchers for families at Christmas. A monthly group for young brain injury survivors. Summer trip for 90 children. Hospital pyjama distributions. Life skills workshops for disabled youth. Summer party with Singing Hands. Core costs of a youth mental health charity. Equipment for children experiencing abuse, neglect and poverty. HEALTH Winter activity packs and meals for 80 children. Community palliative care home visits. Monthly mobile dental unit for the homeless. Booster Boxes for children with brain tumors. Services for young women with cancer. Bikes/trikes for children with cancer. Volunteer project costs. Bike experience day.

		Staff costs for Steering Group. Half the cost of the MACS newsletter. Support for young people with MS. Germ Cell Cancer education. Zip World activity for bereaved men. THE ELDERLY Specialist tableware for independence. Gardening project for dementia. Tramper vehicle replacement. Christmas hampers and meals for people with dementia. Bridgend Buddies project continuation. Chair-based exercise tutor. Volunteer recruitment. Creative writing and music tutors. Memory Activity Group for dementia support. LOCAL COMMUNITY Building repairs for a Jewish community centre. Costs during refurbishment closures. Audio/visual equipment at a Pavilion. Essential item care packages and pantry supplies. A new Dolphin boat for disabled people. New swimming lane dividers. Marketing assets for Clean Up hubs. OTHER Camera and AV equipment for wheelchair rugby. ANIMALS Housing and veterinary scales for an exotic animal rescue centre.
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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	01.08.25
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The Charles Lewis Foundation

Charity Registration No. 1179185

Report and Unaudited Financial Statements
Year ended 31 March 2025

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 69 High Street Sevenoaks Kent TN13 1LB
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 2025

The Trustees have pleasure in presenting their Annual Report and Financial Statements for the year ended 31 March 2025.

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 52 grants this year between £500 and £10,000 across the following categories:

YOUNG PEOPLE

Good Memories project – an ongoing project that provides positive experiences for their residents, such as & including birthday cakes, celebratory meals and trips out.

Full costs for a trip to Bristol Zoo for 10 children with mental health needs.

Funding towards the cost of the rent of a warehouse used by a baby bank.

The cost of a trip to an interactive farm to enable the children with disabilities to engage directly with animals.

The Charles Lewis Foundation

Trustees' Report
for the year ended
31 March 2025

Funding the costs of one course for disadvantaged young people to see hope in their future.

Towards the costs of the Ocean Discoverability programme for the young people they support to experience sailing and other maritime activities.

Funding towards various items of specialised equipment for a secondary SEN school in Upper Norwood London.

Funding towards the cost of the Giggle Doctor Programme.

Financial assistance for a youth theatre group with the staging of Everybody's Talking About Jamie.

To purchase Christmas & birthday presents for children in need.

Part of the costs of the Making Memories Programme which provides young carers the chance to experience new things and make special memories with new friends and make sure their voices are heard.

Daisy Player for their young blind students to aid them in learning.

Supermarket vouchers for families in need at Christmas.

Provision of a monthly young persons group for brain injury survivors for 1 year.

Cost of summer trip to cover coaches & spending money of £5 for 90 children.

Pyjama distributions for one hospital location for one year.

Activity costs for skills workshop to help young people with a range of physical and cognitive disabilities learn vital life skills to help them transition into adulthood.

Cost of summer party with Singing Hands.

Funding towards to the core costs of a young people's mental health charity.

Replacement of core activity equipment for children who are experiencing abuse, neglect and poverty.

HEALTH

Providing winter holiday activity packs for 80 children & a nutritional dinner for 80 children over 4 days.

Funding for four Community Palliative Care home visits and some other organisational overheads.

Continuation of the monthly mobile dental unit coming into Crawley Open House to provide those there with much needed dental treatment.

To cover the cost of 15 Booster Boxes for children with brain tumors & their siblings.

Funding towards extending services for young women diagnosed with cancer to Frimley Park Hospital.

Funding of 2 lightweight bikes or trikes for children with cancer.

To go towards the annual project costs including their volunteer costs.

Towards the cost of a bike experience day.

Towards staff costs for 10 sessions of The Steering Group.

Half the costs of the MACS newsletter that goes out to circa 1000 people.

Costs towards fundraising gap to enable support to newly diagnosed and young people with MS.

Education and awareness programme for Germ Cell Cancer which is a rare cancer typically affecting 16–35 year olds.

Funding for the Zip World activity on an August Weekender trip for bereaved men.

The Charles Lewis Foundation

Trustees' Report
for the year ended
31 March 2025

THE ELDERLEY

Specialist melamine bowls, plates and cups to allow residents to maintain independence for as long as possible when enjoying meals.

Enhancing Scotswood Garden with a gardening for dementia project.

Part of the cost of replacing a Tramper vehicle.

Christmas Project for those living with dementia in the community – including a personalised Christmas hamper that included festive treats & gifts, a delicious Christmas dinner & festive entertainment.

To go towards the costs to continue running the Bridgend Buddies project for another year which reduces isolation and depression for older people in their community.

Tutor costs for chair based exercise classes for 1 year.

Volunteer recruitment costs.

Costs for a creative writing tutor.

Artist costs and new instruments.

The cost of Memory Activity Group for people living with dementia and those who support them.

LOCAL COMMUNITY

Assisting with urgent building repairs for their thriving community centre that caters for all ages from the orthodox Jewish community.

Funding towards for costs during the closure period whilst the centre is having refurbishments done.

Part funding of audio & visual equipment at the Pavilion.

Towards the cost of the essential item care packages and the cost of keeping the pantry stocked up for families in need of financial support.

Part of the costs of the new Dolphin boat that takes disabled people of all ages around Poole Harbour and up to Wareham.

New swimming lane dividers to replace old ones that are no longer usable.

Marketing assets for 3 Clean Up hubs in Thanet.

OTHER

New camera equipment, tripod and bluetooth speakers to be used at the wheelchair rugby training sessions.

ANIMALS

Housing and veterinary scales for an exotic animal rescue centre.

The Charles Lewis Foundation

Trustees' Report
for the year ended
31 March 2025

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 commitment is 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 (2024: £125,000) and £109,508 (2023: £126,576) respectively leaving a net income at the end of the year of £15,492 (2023: net expenditure £1,576).

Responsibilities 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 25th July 2025 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 2025 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: 28 July 2025

The Charles Lewis Foundation

Statement of financial activities

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Donations and legacies	2	125,000	–	125,000	125,000	–	125,000
Total income		125,000	–	125,000	125,000	–	125,000
Expenditure on:							
Charitable activities							
Grant Making	3	109,508	–	109,508	126,576	–	126,576
Total expenditure		109,508	–	109,508	126,576	–	126,576
Net income for the year		15,492	–	15,492	(1,576)	–	(1,576)
Net movement in funds	9	15,492	–	15,492	(1,576)	–	(1,576)
Reconciliation of funds:							
Total funds brought forward		50,199	–	50,199	51,775	–	51,775
Total funds carried forward		65,691	–	65,691	50,199	–	50,199

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 2025

	Note	£	2025 £	£	2024 £
Current assets:					
Cash at bank and in hand		66,669		51,177	
		66,669		51,177	
Liabilities:					
Creditors: amounts falling due within one year	7	978		978	
Net current assets			65,691		50,199
Total net assets			65,691		50,199
The funds of the charity:	9				
Unrestricted income funds:					
General funds		65,691		50,199	
Total unrestricted funds			65,691		50,199
Total charity funds			65,691		50,199

The financial statements were approved and authorised for issue by the Board on 25th July 2025.

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 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.

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

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 £	2025 total Total £	2024 Total £
Donation receivable	100,000	–	100,000	100,000
Gift aid receivable	25,000	–	25,000	25,000
	<u>125,000</u>	<u>–</u>	<u>125,000</u>	<u>125,000</u>

3 Analysis of expenditure

	Cost of raising funds £	Charitable activity Grant making £	Support costs £	2025 Total £	2024 Total £
Grants payable	–	107,542	–	107,542	140,186
Grants returned		–	–	–	(14,750)
Independent examination	–	–	978	978	1,080
Sundry expense	–	–	928	928	–
Bank Charges	–	–	60	60	60
	–	107,542	1,966	109,508	126,576
Support costs	–	1,966	(1,966)	–	–
Total expenditure 2025	–	109,508	–	109,508	126,576
Total expenditure 2024		126,576	–	126,576	

All expenditure in 2024 and 2025 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.

4 Grant making

	2025 £		2025 £
Grants to institutions			
Acheinu Cancer Support	4,640	MammaKind	2,000
Alice Cross Community Centre	1,020	Master Park Pavilion Charity	10,000
Bentley Beginnings	2,250	Memories Are Golden	1,650
Bollington Community Association (Bridgend Centre)	2,000	MHA	2,520
BOOM Theatre	3,344	MyTime Young Carers	3,000
Caring Together	360	Nature Nook	3,450
Children's Hospital Pyjamas	1,000	Ner Yisrael Educational Trust	2,000
Cleanup UK	900	Nightingale Hammerson	2,500
CoActive Arts	750	Oscar's Paediatric Brain Tumour Charity	3,015
Contact Hostel	3,000	PSDS	1,200
Crawley Open House	5,000	Reminiscence Learning	1,365
Cyclists Fighting Cancer	1,000	Scotswood Garden	2,500
Dearne Valley Venture	2,000	Shift.MS	2,500
ExeAccess	2,000	Solent Sharks	1,100
Families United Network	1,080	Spread Some Sunshine	5,000
Friends of Jubilee Pool	960	St Raphael's Hospice	500
Green Wrythe School	1,500	Step by Step London	1,500
Headway Surrey	1,741	Strong Men	2,310
Hope's Place	1,250	Sunshine Wishes Children's Charity	1,000
In Charley's Memory	1,000	The Bike Experience	1,000
Leeds Childrens Charity	2,772	The Friend's of Dolphin	1,000
Linden Lodge Charitable Trust	375	The Island Trust	1,454
London Wheelchair Rugby Club	2,000	The Robin Cancer Trust	1,500
Love Squared	600	Theodora Children's Charity	1,000
MACS	1,500	Time to Talk Befriending	936
Make Them Smile	2,500	Victoria's Promise	5,000
	46,542		61,000
		At the end of the year	107,542

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

Acheinu Cancer Support	Providing winter holiday activity packs for 80 children & a nutritional dinner for 80 children over 4 days.
Alice Cross Community Centre	Artist costs and new instruments.
Bentley Beginnings	Cost of summer trip to cover coaches & spending money of £5 for 90 children.
Bollington Community Association (Bridgend Centre)	To go towards the costs to continue running the Bridgend Buddies project for another year which reduces isolation and depression for older people in their community.
BOOM Theatre	Financial assistance for a youth theatre group with the staging of Everybody's Talking About Jamie.
Caring Together	Costs for a creative writing tutor.

Notes to the financial statements

For the year ended 31 March 2025

Children's Hospital Pyjamas	Pyjama distributions for one location for one year.
Cleanup UK	Marketing assets for 3 Clean Up Hubs in Thanet.
CoActive Arts	Towards staff costs for 10 sessions of The Steering Group.
Contact Hostel	Good Memories project – an ongoing project that provides positive experiences for their residents, such as & including birthday cakes, celebratory meals and trips out.
Crawley Open House	Continuation of the monthly mobile dental unit coming into Crawley Open House to provide those there with much needed dental treatment.
Cyclists Fighting Cancer	Funding of 2 lightweight bikes or trikes for children with cancer.
Dearne Valley Venture	Funding towards for costs during the closure period whilst the centre is having refurbishments done.
ExeAccess	Part of the cost of replacing their Tramper vehicle.
Families United Network	Activity costs for skills workshop to hel young people with a range of physical and cognitive disaabilities learn vital life skills to help them tranistion into adulthood.
Friends of Jubilee Pool	New lane dividers to replace old ones that are no longer usable.
Green Wrythe School	Supermarket vouchers for families in need at Christmas.
Headway Surrey	Provision of a monthly young persons group for brain injury survivors for 1 year.
Hope's Place	Funding the costs of one course for disadvantaged young people to see hope in their future.
In Charley's Memory	Funding towards to the core costs of thie young people's mental health charity.
Leeds Childrens Charity	Replacement of core activity equipment for children who are experienceing abuse, neglect and poverty.
Linden Lodge Charitable Trust	Daisy Player for their young blind students to aid them in learning.
London Wheelchair Rugby Club	To go towards the annual project costs, with £2,000 covering their volunteer costs.
Love Squared	Full costs for a trip to Bristol Zoo for 10 children with mental health needs.
MACS	Half the costs of their newsletter that goes out to circa 1000 people.
Make Them Smile	Funding towards various items of specialised equipment for a secondary SEN school in Upper Norwood London.
MammaKind	Funding towards the cost of the rent of their warehouse for this baby bank.
Master Park Pavilion Charity	Part funding of audio & visual eupiment at the Pavilion.
Memories Are Golden	Christmas Project for those living with dementia in the community – including a personalised Christmas hamper that included festive treats & gifts, a delicious Christmas dinner & festive entertainment.
MHA	Tutor costs for chair based exercise classes for 1 year.

MyTime Young Carers	Part of the costs of the Making Memories Programme which provides young carers the chance to experience new things and make special memories with new friends and make sure their voices are heard.
Nature Nook	Housing and veterinary scales for an exotic animal rescue centre.
Ner Yisrael Educational Trust	Assisting with urgent building repairs for their thriving community centre that caters for all ages from the orthodox Jewish community.
Nightingale Hammerson	Specialist melamine bowls, plates and cups to allow residents to maintain independence for as long as possible when enjoying meals.
Oscar's Paediatric Brain Tumour Charity	To cover the cost of 15 Booster Boxes for children with brain tumors & their siblings.
PSDS	Cost of summer party with Singing Hands.
Reminiscence learning	The cost of Memory Activity Group for people living with dementia and those who support them.
Scotswood Garden	Enhancing Scotswood Garden with a gardening for dementia project.
Shift.MS	Costs towards fundraising gap to enable them to support newly diagnosed and young people with MS.
Solent Sharks	New camera equipment, tripod and bluetooth speakers to be used at the wheelchair rugby training sessions.
Spread Some Sunshine	To purchase Christmas & birthday presents for children in need.
St Raphael's Hospice	Funding for four Community Palative Care home visits and some other organisational overheads.
Step by Step London	The cost of a trip to an interactive farm to enable the children with disabilities to engage directly with animals.
Strong Men	Funding for the Zip World activity on an August Weekender trip for bereaved men.
Sunshine Wishes Children's Charity	Towards the cost of the essential item care packages and the cost of keeping the pantry stocked up for the families they support.
The Bike Experience	Towards the cost of a bike experience day.
The Friend's of Dolphin	Part of the costs of the new Dolphin boat that takes disabled people of all ages around Poole Harbour and up to Wareham.
The Island Trust	Towards the costs of their Ocean Discoverability programme for the young people they support to experience sailing and other maritime activities.
The Robin Cancer Trust	Education and awareness programme for Germ Cell Cancer which is a rare cancer typically affecting 16–35 year olds.
Theodora Children's Charity	Funding towards the cost of their Giggle Doctor Programme.
Time to Talk Befriending	Volunteer recruitment costs.
Victoria's Promise	Funding towards extending services for young women diagnosed with cancer to Frimley Park Hospital.

4 Grant making (continued)

	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		
	67277		72909

At the end of the year

140,186

All the above grants were paid to institutions – 2024

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.
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.

The Charles Lewis Foundation

Notes to the financial statements

For the year ended 31 March 2025

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

Notes to the financial statements

For the year ended 31 March 2025

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.

5 Related party transactions

There are no related party transactions to disclose for 2025 (2024: 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 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	978	978
	978	978

8 Analysis of net assets between funds

	2025		2024	
	General unrestricted £	Total funds £	General unrestricted £	Total funds £
Net current assets	65,691	65,691	50,199	50,199
Net assets at the end of the year	65,691	65,691	50,199	50,199

9 Movements in funds

	At 1 April 2024 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2025 £
Unrestricted funds:					
General funds	50,199	125,000	(109,508)	–	65,691
Total funds	50,199	125,000	(109,508)	–	65,691

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

The Charles Lewis Foundation

Trustees' Report
for the year ended
31 March 2025

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 commitment is 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 (2024: £125,000) and £109,508 (2023: £126,576) respectively leaving a net income at the end of the year of £15,492 (2023: net expenditure £1,576).

Responsibilities 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 25th July 2025 and signed on their behalf by

Signed Della Skeates (Trustee)

Name Della Skeates