

THE JAC LEWIS FOUNDATION

England & Wales · Charity number 1185246

Details

Other names	JAC LEWIS FOUNDATION (JLF), THE JAC LEWIS FOUNDATION
Status	Registered
Legal form	CIO
Registered	2019-09-10
Register	View on the Charity Commission register

Contact

Address	216 Cwmamman Road Glanamman Ammanford SA18 2AN
Phone	07955518462
Email	admin@jaclewisfoundation.co.uk
Website	http://jaclewisfoundation.co.uk/

Activities

Objects: TO RELIEVE THE MENTAL AND PHYSICAL SICKNESS OF PERSONS RESIDENT IN WALES BY THE PROVISION OF COUNSELLING AND SUPPORT FOR SUCH PERSONS.

Activities: The charity provides 1-1 counselling sessions and preventative wellbeing workshops to decrease mental health difficulties, increase wellbeing and resilience within the community. The charity operates throughout Wales.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives

Geography

- Bridgend
- Cardiff
- Carmarthenshire
- City Of Swansea
- Merthyr Tydfil
- Neath Port Talbot
- Powys
- Rhondda Cynon Taff
- Vale Of Glamorgan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£618,302	£536,429	£117,211	8
2023-09-30	£499,773	£520,947	-	-
2022-09-30	£389,884	£388,449	-	-
2021-09-30	£127,144	£89,114	-	-
2020-09-30	£31,988	£14,941	-	-

Trustees

Name	Role	Appointed
Cerith Williams		2019-10-01
David Jeffrey Roach		2019-10-01
Ian Wayne Morgan		2019-10-01
Jesse Vivian Lewis		2019-10-01
Mark Anthony Rees		2019-10-01
Owain Huw Jones		2022-06-01
Rhodri Jones		2023-10-05
Robert Stuart Thomas		2019-10-01
Shaun Williams		2020-03-07
Simon John Locke		2024-07-04
Stephen Douglas Davies		2019-10-01

Accounts



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Signature Details

Name:	Cerith Williams
Email:	finance@jaclewisfoundation.co.uk
Date & Time:	28/07/2025 12:10:52 PM (BST)
IP Address:	176.35.65.10
Signing Statement:	The Jac Lewis Foundation confirms that the information is correct and complete to the best of their knowledge and belief.

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Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30th September 2024
for
The Jac Lewis Foundation

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

The Jac Lewis Foundation

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for the Year Ended 30th September 2024

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The Jac Lewis Foundation
Report of the Trustees
for the Year Ended 30th September 2024

The trustees present their report with the financial statements of the charity for the year ended 30th September 2024. The trustees have adopted the provisions of 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).

Chairmans Report

The charity has seen another year of growth. At the year-end, we expressed a need to expand to premises in Swansea. Post year end this has now been achieved with a lease of a building on St Helens Road.

To date, we have accepted referrals of 4,915 of which 2,181 have been in the SA18 postcode.

Our home in Saron church has seen us run 40 one-to-one sessions every week including play therapy for children. There are also arts and crafts and grief groups.

The main reason for referrals is currently Anxiety (21%) Bereavement (20%), Trauma (17%) and depression (26%).

We continue to try and help the young people, 54% of our referrals are in the 11 to 35 age categories.

We are currently a team of 48, made up from 10 staff members, 16 students and 22 outsourced counsellors.

We continue to work hard behind the scenes with Ammanford AFC to bring a water and sewage line into our home on the recreation ground in Ammanford.

Who we are

The Jac Lewis Foundation is a foundation set up to relieve the mental and physical sickness of persons by the provision of counselling and support. The aim of the charity is to improve mental health and raise awareness of mental health in the local community.

The Ammanford community was rocked by the sudden death of Jac and through that grief came a determination to try and prevent as much as possible losing another member of the community through suicide.

The community drive and passion allowed the foundation to become a reality.

Set up to provide easy access to free professional counselling at the heart of the community for any age and any issue, the drive and commitment of the local Ammanford community, supported by Ammanford Football Club, continues to be outstanding and has enabled the foundation to grow into a service that is now providing counselling and support throughout Wales to children and adults that otherwise would be unable to access counselling and support.

The foundation aims to:

- Provide a preventative wellbeing and mental health service to the community of Ammanford and surrounding areas managed by professionally qualified counsellors and wellbeing advisors.

The Jac Lewis Foundation

Report of the Trustees
for the Year Ended 30th September 2024

- Reduce the stigma of mental health and develop a culture within the community where it is okay to talk about mental health.
- Train up members of the community to become wellbeing mentors to support other members going through difficult times.
- Decrease mental health difficulties and increase the wellbeing and resilience of the community.

The Jac Lewis Foundation

Report of the Trustees **for the Year Ended 30th September 2024**

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote any charitable purposes for the benefit of the community in the Ammanford and surrounding areas, to relieve the mental and physical sickness of persons resident in Wales by the provision of counselling and support for such persons.

Our Projects 2023 to 2024

JLF Project

The project is at the heart of the charity. The JLF project uses unrestricted funds to provide counselling to the SA18 postcode. The project is there to look after the local community. The JLF project is run on donations from the local community and is our core objective.

NHS Project

The NHS project is there to fund referrals from the Amman Tawe cluster of GP surgeries. The GP surgeries can now refer directly into the foundation for the patients to receive the help that they require. The waiting times in the foundation range from instant to 4-6 week; prior to the GP project, patients could have been waiting years. This project has been successful to date and has now been renewed. At the date of writing this report, over 500 people have been helped through the NHS project.

Swansea City Football Mental Health Hub

The foundation provides residents of Swansea with the opportunity to walk into a weekly 'One Stop mental health hub' held every Friday 10am-3pm at the Swansea.com stadium.

West Glamorgan Counselling Services

The foundation provides a West Glamorgan Counselling Service for Residents living in Swansea and Neath Port Talbot that are or have been suicidal and do not have any support in place. West Glamorgan funding is used to run the mental health hub of the Swansea City Football stadium every Friday. The hub is a one stop shop of many organisations to support the community. The project is funded by West Glamorgan Partnership Fund

Youth Service Project

The Jac Lewis Foundation is currently developing a youth arm to the foundation to provide a youth service for the increasing amount of young people that are being referred into the service for support.

Volunteers and donated services

We train new counsellors by offering to sign off any supervision hours they accumulate while working in partnership with the JLF. As training counsellors, several hours have to be supervised in order to pass the qualification. We are proud to support the next generation of counsellors.

The Jac Lewis Foundation

Report of the Trustees **for the Year Ended 30th September 2024**

The foundation is grateful to all the hard work, donated time and materials gifted to progress the Wellbeing centre, which is being leased from Ammanford AFC. Currently the centre is functional, bar the water and sewerage line being connected. There are ongoing works with Dwr Cymru and our trustees in the construction sector aim to have this completed as soon as possible.

Whereas we consider the Wellbeing centre at the heart of the foundation, we are privileged that we are able to use another 5 locations to deliver counselling services. These range from office blocks to the new space opened in July 2022 in Saron church, dedicated to play therapy for children, which comes equipped with a tree seat for outdoor counselling.

Funders

We are incredibly grateful to all our funders for their continuing support.

Public benefit

The trustees have complied with their duty in relation to section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in relation to public benefit when reviewing our aims and objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

FINANCIAL REVIEW

Financial position

Our total income has increased to £618,302 (2023 - £499,773), which includes £10,200 of donated volunteer student counsellor time. Our main source of funding has changed from local donations and one-offs to funding from the NHS, totalling £100,000 (2023 - £140,400) and West Glamorgan Regional Partnership totalling £132,724 (2023 - £134,276) within the year.

By the end of the year, we had reported a surplus of £81,873 compared to a deficit of £21,174 in 2023.

At 30th September 2024, we had total net assets of £117,211 (2023- £35,338) and £103,942 (2023: £58,464) held as cash in the bank and in hand.

Reserves policy

The reserves policy addresses the difficulty of securing unrestricted funds in the current climate and over the coming year we will aim to keep sufficient reserves to cover 3 months of fixed costs, approximately £100,000, based on projected expenditure for 2024/2025. The reserves are maintained to cover unplanned expenditure and/or shortfall in projected income.

The reserve policy is reviewed quarterly by the finance team. Due to significant growth in operations both within the year and since the end of the year, the reserves policy will continuously be updated.

At the end of the financial year ended 30 September 2024 unrestricted funds were £117,211, meaning there was a surplus against target of around £17,000.

Going concern

The trustees have assessed the going concern of the charity using up to date management accounts and cash flow projections and are satisfied that the going concern risk is minimised and managed.

The Jac Lewis Foundation

Report of the Trustees **for the Year Ended 30th September 2024**

FUTURE PLANS

We are looking to grow the charity sustainably over the next few years. The need for counselling in the local area is still high.

Using our expertise in the charity we are confident that we can achieve further funding and continue to grow.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Jac Lewis foundation is a registered charity and is governed by a constitution adopted on the 10th September 2019. The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

The recruitment and appointment of trustees will be discussed and approved in a trustees meeting. Trustees are selected according to the needs of the board. Current trustees are members of the local sporting teams or brought in for their expertise in areas of work from building to financial. A trustee may hold office without re-election indefinitely.

Organisational structure

The board of Trustees appoints the staff of the organisation and oversees the operation of the organisation.

Within the current year, the foundation employed its first staff member. After the year, the foundation has grown and employed another three members of staff. This is due to more activity within counselling and the need to service larger grants.

Remuneration is set at board level in the trustees' meetings. The job profile and advert are agreed, and responsibility dedicated to a member of the board to employ new staff

Induction and training of new trustees

New trustees, prior to appointment, will be provided the current version of the constitution and a copy of the latest accounts and trustees report. Trustees appointed with reference to specific responsibilities are provided with details of their specific role and all trustees have access to the regularly updated guidance via the Charity Commission website. Existing trustees also offer support and training where needed.

Related parties

During the year the Trustees held events to raise money for the charity, made donations to the charity and donated their services to the charity.

The Jac Lewis Foundation

Report of the Trustees **for the Year Ended 30th September 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have carried out a review of the major risks to the organisation and believe that the level of reserves held is sufficient to cover adverse conditions that the organisation may face. The foundation has in place financial, personnel and health and safety controls to limit the likelihood and impact of risks. All events and activities are risk assessed prior to commencement. Disclosure and Barring Service (DBS) checks are carried out on all appropriate staff and volunteer roles. The Board of Trustees actively monitor the financial position.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185246

Principal address

216 Cwmamman Road
Glanamman
Ammanford
Carmarthenshire
SA18 2AN

Trustees

R Jones (appointed 5.10.23)
O H Jones
S Williams
I W Morgan
D J Roach
M A Rees
C Williams
J V Lewis
R S Thomas
S D Davies
S J Locke (appointed 4.7.24)

Independent Examiner

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

The Jac Lewis Foundation

Report of the Trustees
for the Year Ended 30th September 2024

Approved by order of the board of trustees on^{28/07/2025}..... and signed on its behalf by:



.....
R S Thomas - Trustee

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

Independent examiner's report to the trustees of The Jac Lewis Foundation

I report to the charity trustees on my examination of the accounts of The Jac Lewis Foundation (the Trust) for the year ended 30th September 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Trust 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.



Laura Craddock (FCCA)

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Date: 25/07/2025

The Jac Lewis Foundation

Statement of Financial Activities
for the Year Ended 30th September 2024

		Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	132,004	-	132,004	124,151
Charitable activities	4				
Charitable activities		337,752	148,504	486,256	375,241
Other trading activities	3	42	-	42	381
Total		<u>469,798</u>	<u>148,504</u>	<u>618,302</u>	<u>499,773</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		<u>387,925</u>	<u>148,504</u>	<u>536,429</u>	<u>520,947</u>
NET INCOME/(EXPENDITURE)		81,873	-	81,873	(21,174)
RECONCILIATION OF FUNDS					
Total funds brought forward		35,338	-	35,338	56,512
TOTAL FUNDS CARRIED FORWARD		<u><u>117,211</u></u>	<u><u>-</u></u>	<u><u>117,211</u></u>	<u><u>35,338</u></u>

The notes form part of these financial statements

The Jac Lewis Foundation

Balance Sheet
30th September 2024

	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
FIXED ASSETS					
Tangible assets	12	4,732	-	4,732	3,955
CURRENT ASSETS					
Debtors	13	50,365	-	50,365	-
Cash at bank		103,942	-	103,942	58,464
		<u>154,307</u>	<u>-</u>	<u>154,307</u>	<u>58,464</u>
CREDITORS					
Amounts falling due within one year	14	(41,828)	-	(41,828)	(27,081)
NET CURRENT ASSETS		<u>112,479</u>	<u>-</u>	<u>112,479</u>	<u>31,383</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>117,211</u>	<u>-</u>	<u>117,211</u>	<u>35,338</u>
NET ASSETS		<u>117,211</u>	<u>-</u>	<u>117,211</u>	<u>35,338</u>
FUNDS	15				
Unrestricted funds				117,211	35,338
TOTAL FUNDS				<u>117,211</u>	<u>35,338</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/07/2025 and were signed on its behalf by:



R S Thomas - Trustee



J V Lewis - Trustee

The notes form part of these financial statements

The Jac Lewis Foundation

Cash Flow Statement
for the Year Ended 30th September 2024

	Notes	30.9.24 £	30.9.23 £
Cash flows from operating activities			
Cash generated from operations	1	47,972	12,321
Net cash provided by operating activities		47,972	12,321
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,494)	(1,258)
Net cash used in investing activities		(2,494)	(1,258)
Change in cash and cash equivalents in the reporting period		45,478	11,063
Cash and cash equivalents at the beginning of the reporting period		58,464	47,401
Cash and cash equivalents at the end of the reporting period		103,942	58,464

The notes form part of these financial statements

The Jac Lewis Foundation

Notes to the Cash Flow Statement
for the Year Ended 30th September 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.24	30.9.23
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	81,873	(21,174)
Adjustments for:		
Depreciation charges	1,717	1,353
(Increase)/decrease in debtors	(50,365)	68,046
Increase/(decrease) in creditors	14,747	(35,904)
Net cash provided by operations	<u>47,972</u>	<u>12,321</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.23	Cash flow	At 30.9.24
	£	£	£
Net cash			
Cash at bank	58,464	45,478	103,942
	<u>58,464</u>	<u>45,478</u>	<u>103,942</u>
Total	<u>58,464</u>	<u>45,478</u>	<u>103,942</u>

The notes form part of these financial statements

The Jac Lewis Foundation

Notes to the Financial Statements for the Year Ended 30th September 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Jac Lewis Foundation

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

1. ACCOUNTING POLICIES - continued

Volunteer time

The donated time by volunteer student counsellors is an integral resource in delivery of the charity's services and has been quantified based upon estimated total volunteer hours and based upon the assessed market rate of the counselling services provided.

Donated Services or facilities

Such amounts are recognised as incoming resources and resources expended when the benefit to the charity can be reasonably quantified or measured and is considered material to the charity.

2. DONATIONS AND LEGACIES

	30.9.24	30.9.23
	£	£
Donations	57,054	49,201
Donated services and facilities	74,950	74,950
	<u>132,004</u>	<u>124,151</u>

3. OTHER TRADING ACTIVITIES

	30.9.24	30.9.23
	£	£
Merchandise	42	381
	<u>42</u>	<u>381</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	30.9.24	30.9.23
	Charitable activities	Total activities
	£	£
Grants	115,390	82,069
NHS	100,000	140,400
West Glamorgan	132,724	134,276
Walking Group	-	6,496
Communities for work	-	1,000
Swansea Council	-	11,000
Carmarthenshire County Council	76,000	-
All Wales BTS	56,542	-
Helen Foster	2,100	-
Social Care Wales	3,500	-
	<u>486,256</u>	<u>375,241</u>

The Jac Lewis Foundation

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	30.9.24	30.9.23
	£	£
The National Lottery Community Fund	-	9,800
The 7 Stars Foundation	-	1,500
Public Health Wales	-	10,000
Penderi LCC Grant Scheme	20,000	20,000
Comic Relief Menopause	-	5,000
Austin Bailey	-	1,800
The Postcode Community	-	23,000
Million Dollar Round Table	-	8,731
Co-op Local Community fund	2,796	2,238
Bay LCC Wellbeing Grant Scheme	11,149	-
City LCC Grant Scheme	24,900	-
Swansesa Council FOHSCWB Grant	3,000	-
The Sustainable Communities Fund	33,455	-
Police and Crime Commissioner for Dyfed Powys	20,000	-
Charities Trust	90	-
	<u>115,390</u>	<u>82,069</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	<u>408,052</u>	<u>128,377</u>	<u>536,429</u>

The Jac Lewis Foundation

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.9.24	30.9.23
	£	£
Staff costs	255,884	208,366
Counselling Services	147,176	189,440
Merchandise	-	3,338
Non counselling direct costs	4,992	4,264
	<u>408,052</u>	<u>405,408</u>

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	<u>121,772</u>	<u>256</u>	<u>6,349</u>	<u>128,377</u>

Support costs, included in the above, are as follows:

Management

	30.9.24	30.9.23
	Charitable activities	Total activities
	£	£
Insurance	1,014	1,710
Light and heat	3,606	335
Telephone	6,014	7,731
Postage and stationery	1,025	1,107
Advertising	1,322	6,978
Sundries	1,481	2,190
IT Software and consumables	6,293	6,338
Rent	81,850	66,750
Repairs and maintenance	1,962	164
Staff Training	6,400	3,674
Subscriptions	685	578
Travel	3,653	6,347
Donations	-	500
Bookkeeping	4,750	4,750
Depreciation of tangible and heritage assets	<u>1,717</u>	<u>1,354</u>
	<u>121,772</u>	<u>110,506</u>

The Jac Lewis Foundation

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

7. SUPPORT COSTS - continued
Finance

	30.9.24 Charitable activities £	30.9.23 Total activities £
Bank charges	256	293
	<u> </u>	<u> </u>

Governance costs

	30.9.24 Charitable activities £	30.9.23 Total activities £
Accountancy	5,821	4,100
Legal Fees	528	640
	<u> </u>	<u> </u>
	6,349	4,740
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees have been paid remuneration for employment with the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2024 nor for the year ended 30th September 2023.

9. STAFF COSTS

One staff member was paid a salary in excess of £60,000.

The average monthly number of employees during the year was as follows:

	30.9.24	30.9.23
Managers	2	2
Staff	6	6
	<u> </u>	<u> </u>
	8	8
	<u> </u>	<u> </u>

The Jac Lewis Foundation

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	64,151	60,000	124,151
Charitable activities			
Charitable activities	327,141	48,100	375,241
Other trading activities	381	-	381
Total	<u>391,673</u>	<u>108,100</u>	<u>499,773</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>410,972</u>	<u>109,975</u>	<u>520,947</u>
NET INCOME/(EXPENDITURE)	(19,299)	(1,875)	(21,174)
RECONCILIATION OF FUNDS			
Total funds brought forward	54,637	1,875	56,512
TOTAL FUNDS CARRIED FORWARD	<u>35,338</u>	<u>-</u>	<u>35,338</u>

11. STUDENT VOLUNTEERS

The value of volunteers' time given within the year is estimated with reference to the recorded number of volunteer hours multiplied by the estimated hourly rate that an employee would have been paid for carrying out the service. The quantified benefit to the charity for volunteers' time was in the region of £10,200 given that an estimated 600 hours were estimated as being spent.

The Jac Lewis Foundation

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st October 2023	1,456	4,480	5,936
Additions	-	2,494	2,494
At 30th September 2024	1,456	6,974	8,430
DEPRECIATION			
At 1st October 2023	455	1,526	1,981
Charge for year	364	1,353	1,717
At 30th September 2024	819	2,879	3,698
NET BOOK VALUE			
At 30th September 2024	637	4,095	4,732
At 30th September 2023	1,001	2,954	3,955

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Trade debtors	50,290	-
Prepayments and accrued income	75	-
	50,365	-

The Jac Lewis Foundation

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Trade creditors	21,021	14,371
Taxation and social security	7,804	5,212
Other creditors	13,003	7,498
	<u>41,828</u>	<u>27,081</u>

15. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	35,338	81,873	117,211
	<u>35,338</u>	<u>81,873</u>	<u>117,211</u>
TOTAL FUNDS	<u>35,338</u>	<u>81,873</u>	<u>117,211</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	469,798	(387,925)	81,873
Restricted funds			
Penderi GP Cluster	20,000	(20,000)	-
Bay LCC Grant Scheme	11,149	(11,149)	-
City LCC Grant Scheme	24,900	(24,900)	-
Police Commissioner for Dyfed-Powys	56,000	(56,000)	-
Swansea Council FPHSCWB	3,000	(3,000)	-
Sustainable Communities	33,455	(33,455)	-
	<u>148,504</u>	<u>(148,504)</u>	<u>-</u>
TOTAL FUNDS	<u>618,302</u>	<u>(536,429)</u>	<u>81,873</u>

The Jac Lewis Foundation

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	54,637	(19,299)	35,338
Restricted funds			
Toy Trust	1,875	(1,875)	-
TOTAL FUNDS	<u>56,512</u>	<u>(21,174)</u>	<u>35,338</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	391,673	(410,972)	(19,299)
Restricted funds			
The National Lottery Community Fund	9,800	(9,800)	-
Toy Trust	-	(1,875)	(1,875)
Swansea Stadium	60,000	(60,000)	-
Comic Relief Menopause Grant	5,000	(5,000)	-
Penderi LCC Grant Scheme	20,000	(20,000)	-
Austin Bailey	1,800	(1,800)	-
The 7 Stars Foundation	1,500	(1,500)	-
Public Health Wales	10,000	(10,000)	-
	<u>108,100</u>	<u>(109,975)</u>	<u>(1,875)</u>
TOTAL FUNDS	<u>499,773</u>	<u>(520,947)</u>	<u>(21,174)</u>

The Jac Lewis Foundation

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	54,637	62,574	117,211
Restricted funds			
Toy Trust	1,875	(1,875)	-
TOTAL FUNDS	<u>56,512</u>	<u>60,699</u>	<u>117,211</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	861,471	(798,897)	62,574
Restricted funds			
The National Lottery Community Fund	9,800	(9,800)	-
Toy Trust	-	(1,875)	(1,875)
Swansea Stadium	60,000	(60,000)	-
Comic Relief Menopause Grant	5,000	(5,000)	-
Penderi LCC Grant Scheme	20,000	(20,000)	-
Austin Bailey	1,800	(1,800)	-
The 7 Stars Foundation	1,500	(1,500)	-
Public Health Wales	10,000	(10,000)	-
Penderi GP Cluster	20,000	(20,000)	-
Bay LCC Grant Scheme	11,149	(11,149)	-
City LCC Grant Scheme	24,900	(24,900)	-
Police Commissioner for Dyfed-Powys	56,000	(56,000)	-
Swansea Council FPHSCWB	3,000	(3,000)	-
Sustainable Communities	33,455	(33,455)	-
	<u>256,604</u>	<u>(258,479)</u>	<u>(1,875)</u>
TOTAL FUNDS	<u>1,118,075</u>	<u>(1,057,376)</u>	<u>60,699</u>

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

15. MOVEMENT IN FUNDS - continued

The National Lottery - Bereavement through suicide Project

The Bereavement through Suicide fund has been funded by the National Lottery to aid persons linked to a suicide and their families. The fund is for anyone Wales wide who needs the support due to bereavement through suicide.

Toy Trust

Toy Trust has donated funds to assist with the purchase of toys for use in our play therapy sessions with children.

Swansea Stadium

The Swansea.com stadium has over the year donated the use of the main room for the mental health hub along with corporate boxes for private meetings while the hub is in progress.

Comic Relief Menopause

To raise awareness of the Menopause and the link with Mental Health difficulties and provide support for those women who are experiencing mental health issues as part of the Menopause process.

Penderi Local Cluster Collaborative LCC Grant Scheme

Penderi is a local GP cluster in Swansea. The foundation is to assist the cluster by accepting referrals for patients that need mental health support in the area.

Austin Bailey

Funding to support training for volunteers who support the mental health one stop hub in Swansea.

The 7 Stars Foundation

The young persons counselling project to provide free counselling and mental health support for children and young people under 16 years of age that are survivors of abuse to decrease their mental health difficulties and increase their wellbeing.

Public Health Wales

A contribution towards the service costs of existing provision to help sure-up the existing capacity for Suicide Support Services .

Bay LCC Wellbeing Grant Scheme

Bay LCC Wellbeing Grant Scheme is a local GP cluster in Swansea. The foundation is to assist the cluster by accepting referrals for patients that need mental health support in the area.

Notes to the Financial Statements - continued
for the Year Ended 30th September 2024

15. MOVEMENT IN FUNDS - continued

City LCC Grant Scheme

City LCC Grant Scheme is a local GP cluster in Swansea. The foundation is to assist the cluster by accepting referrals for patients that need mental health support in the area.

Swansea Council FOHSCWB Grant

To provide workshops for the HUB. One-stop mental health drop-in. Workshops to enable the visitors to build skills and self-confidence and create a community in the group.

The Sustainable Communities Fund

Funding to deliver a preventative, easily accessible mental health and wellbeing service to individuals living in the Ammanford community an area of Carmarthenshire which fits within the three priority areas of the county's strategic investment plan (Wellbeing, Access to Services and Community Engagement).

Police and Crime Commissioner for Dyfed Powys

Funding for a project that will reduce harm to individuals within Dyfed Powys by providing a suicide prevention and postvention support service to individuals that have been bereaved through suicide and may be at risk of suicide, drug and alcohol misuse, offending behavior and/or be a victim of domestic violence.

16. RELATED PARTY DISCLOSURES

During the year the Trustees held events to raise money for the charity, made donations to the charity and donated their services to the charity.

Trustees gave unrestricted donations including services provided totalling £11,750 (2023:£11,516) during the year.

The Jac Lewis Foundation

Detailed Statement of Financial Activities
for the Year Ended 30th September 2024

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	57,054	49,201
Donated services and facilities	74,950	74,950
	132,004	124,151
Other trading activities		
Merchandise	42	381
Charitable activities		
Grants	115,390	82,069
NHS	100,000	140,400
West Glamorgan	132,724	134,276
Walking Group	-	6,496
Communities for work	-	1,000
Swansea Council	-	11,000
Carmarthenshire County Council	76,000	-
All Wales BTS	56,542	-
Helen Foster	2,100	-
Social Care Wales	3,500	-
	486,256	375,241
Total incoming resources	618,302	499,773
EXPENDITURE		
Charitable activities		
Wages	238,247	187,267
Social security	12,958	17,515
Pensions	4,679	3,584
Counselling Services	147,176	189,440
Merchandise	-	3,338
Non counselling direct costs	4,992	4,264
	408,052	405,408
Support costs		
Management		
Insurance	1,014	1,710
Carried forward	1,014	1,710

This page does not form part of the statutory financial statements

The Jac Lewis Foundation

Detailed Statement of Financial Activities
for the Year Ended 30th September 2024

	30.9.24	30.9.23
	£	£
Management		
Brought forward	1,014	1,710
Light and heat	3,606	335
Telephone	6,014	7,731
Postage and stationery	1,025	1,107
Advertising	1,322	6,978
Sundries	1,481	2,190
IT Software and consumables	6,293	6,338
Rent	81,850	66,750
Repairs and maintenance	1,962	164
Staff Training	6,400	3,674
Subscriptions	685	578
Travel	3,653	6,347
Donations	-	500
Bookkeeping	4,750	4,750
Fixtures and fittings	364	364
Computer equipment	1,353	990
	121,772	110,506
 Finance		
Bank charges	256	293
 Governance costs		
Accountancy	5,821	4,100
Legal Fees	528	640
	6,349	4,740
Total resources expended	536,429	520,947
Net income/(expenditure)	81,873	(21,174)

This page does not form part of the statutory financial statements

THE JAC LEWIS FOUNDATION

England & Wales - Charity number 1185246

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30th September 2023
for
The Jac Lewis Foundation

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Contents of the Financial Statements
for the year ended 30th September 2023

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Detailed Statement of Financial Activities	23 to 24

Report of the Trustees
for the year ended 30th September 2023

The trustees present their report with the financial statements of the charity for the year ended 30th September 2023. The trustees have adopted the provisions of 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).

Chairmans Report

The charity has seen another year of growth. At the year-end, we expressed a need to expand to premises in Swansea. Post year end this has now been achieved with a lease of a building on St Helens Road.

To date, we have accepted referrals of 3,158 of which 1,585 have been in the SA18 postcode. Included in the SA18 postcode we have assisted over 350 under 18's.

Our home in Saron church has seen us run 45 one-to-one sessions every week including play therapy for children. There are also arts and crafts and grief groups. Scott's weekly cartoon club is also held in the church.

The main reason for referrals is currently Anxiety (31%) Bereavement (24%) and depression (17%).

We continue to try and help the young people, 54% of our referrals are in the 11 to 35 age categories.

The foundation since implementing the Bereavement through suicide support service we have attended 107 suicide meetings and supported 570 people affected by these suicides.

We are currently a team of 54, made up from 8 staff members, 15 students and 31 outsourced counsellors.

We continue to work hard behind the scenes with Ammanford AFC to bring a water and sewage line into our home on the recreation ground in Ammanford.

Who we are

The Jac Lewis Foundation is a foundation set up to relieve the mental and physical sickness of persons by the provision of counselling and support. The aim of the charity is to improve mental health and raise awareness of mental health in the local community.

The Ammanford community was rocked by the sudden death of Jac and through that grief came a determination to try and prevent as much as possible losing another member of the community through suicide.

The community drive and passion allowed the foundation to become a reality.

Set up to provide easy access to free professional counselling at the heart of the community for any age and any issue, the drive and commitment of the local Ammanford community, supported by Ammanford Football Club, continues to be outstanding and has enabled the foundation to grow into a service that is now providing counselling and support throughout Wales to children and adults that otherwise would be unable to access counselling and support.

The foundation aims to:

Report of the Trustees
for the year ended 30th September 2023

- Provide a preventative wellbeing and mental health service to the community of Ammanford and surrounding areas managed by professionally qualified counsellors and wellbeing advisors.
- Reduce the stigma of mental health and develop a culture within the community where it is okay to talk about mental health.
- Train up members of the community to become wellbeing mentors to support other members going through difficult times.
- Decrease mental health difficulties and increase the wellbeing and resilience of the community.

Report of the Trustees
for the year ended 30th September 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote any charitable purposes for the benefit of the community in the Ammanford and surrounding areas, to relieve the mental and physical sickness of persons resident in Wales by the provision of counselling and support for such persons.

Our Projects 2022 to 2023

JLF Project

The project is at the heart of the charity. The JLF project uses unrestricted funds to provide counselling to the SA18 postcode. The project is there to look after the local community. The JLF project is run on donations from the local community and is our core objective.

NHS Project

The NHS project is there to fund referrals from the Amman Tawe cluster of GP surgeries. The GP surgeries can now refer directly into the foundation for the patients to receive the help that they require. The waiting times in the foundation range from instant to 4-6 week; prior to the GP project, patients could have been waiting years. This project has been successful to date and has now been renewed. At the date of writing this report, over 500 people have been helped through the NHS project.

The National Lottery - Bereavement through suicide Project

The Bereavement through Suicide fund has been funded by the National Lottery to aid persons linked to a suicide and their families. The fund is for anyone Wales wide who needs the support due to bereavement through suicide.

Swansea City Football Mental Health Hub

The foundation provides residents of Swansea with the opportunity to walk into a weekly 'One Stop mental health hub' held every Friday 10am-3pm at the Swansea.com stadium.

West Glamorgan Counselling Services

The foundation provides a West Glamorgan Counselling Service for Residents living in Swansea and Neath Port Talbot that are or have been suicidal and do not have any support in place. West Glamorgan funding is used to run the mental health hub of the Swansea City Football stadium every Friday. The hub is a one stop shop of many organisations to support the community. The project is funded by West Glamorgan Partnership Fund

Youth Service Project

The Jac Lewis Foundation is currently developing a youth arm to the foundation to provide a youth service for the increasing amount of young people that are being referred into the service for support.

Volunteers and donated services

Report of the Trustees
for the year ended 30th September 2023

We train new counsellors by offering to sign off any supervision hours they accumulate while working in partnership with the JLF. As training counsellors, several hours have to be supervised in order to pass the qualification. We are proud to support the next generation of counsellors.

The foundation is grateful to all the hard work, donated time and materials gifted to progress the Wellbeing centre, which is being leased from Ammanford AFC. Currently the centre is functional, bar the water and sewerage line being connected. There are ongoing works with Dwr Cymru and our trustees in the construction sector aim to have this completed as soon as possible.

Whereas we consider the Wellbeing centre at the heart of the foundation, we are privileged that we are able to use another 5 locations to deliver counselling services. These range from office blocks to the new space opened in July 2022 in Saron church, dedicated to play therapy for children, which comes equipped with a tree seat for outdoor counselling.

Funders

We are incredibly grateful to all our funders for their continuing support.

Public benefit

The trustees have complied with their duty in relation to section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in relation to public benefit when reviewing our aims and objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

FINANCIAL REVIEW

Financial position

Our total income has increased to £499,773 (2022 -£389,884), which includes £10,200 of donated volunteer student counsellor time. Our main source of funding has changed from local donations and one-offs to funding from the NHS, totalling £140,400 (2022 - £137,308) within the year.

By the end of the year, we had reported a deficit of £21,174 compared to a surplus of £1,435 in 2022.

At 30th September 2023, we had total net assets of £35,338 (2022- £56,512) and £58,464 (2022: £47,401) held as cash in the bank and in hand.

Reserves policy

The reserves policy addresses the difficulty of securing unrestricted funds in the current climate and over the coming year we will aim to keep sufficient reserves to cover 3 months of fixed costs, approximately £75,000, based on projected expenditure for 2023/2024. The reserves are maintained to cover unplanned expenditure and/or shortfall in projected income.

The reserve policy is reviewed quarterly by the finance team. Due to significant growth in operations both within the year and since the end of the year, the reserves police will continuously be updated.

At the end of the financial year ended 30 September 2023 unrestricted funds were £35,338, meaning there was a shortfall against target of around £39,662. The trustees are seeking additional sources of unrestricted funding to cover this shortfall or will otherwise reduce unrestricted expenditure to within the parameters of available funds.

Report of the Trustees
for the year ended 30th September 2023

FINANCIAL REVIEW

Going concern

The trustees have assessed the going concern of the charity using up to date management accounts and cash flow projections and are satisfied that the going concern risk is minimised and managed.

FUTURE PLANS

We are looking to grow the charity sustainably over the next few years. The need for counselling in the local area is still high.

Using our expertise in the charity we are confident that we can achieve further funding and continue to grow.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Jac Lewis foundation is a registered charity and is governed by a constitution adopted on the 10th September 2019. The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

The recruitment and appointment of trustees will be discussed and approved in a trustees meeting. Trustees are selected according to the needs of the board. Current trustees are members of the local sporting teams or brought in for their expertise in areas of work from building to financial. A trustee may hold office without re-election indefinitely.

Organisational structure

The board of Trustees appoints the staff of the organisation and oversees the operation of the organisation.

Within the current year, the foundation employed its first staff member. After the year, the foundation has grown and employed another three members of staff. This is due to more activity within counselling and the need to service larger grants.

Remuneration is set at board level in the trustees' meetings. The job profile and advert are agreed, and responsibility dedicated to a member of the board to employ new staff

Induction and training of new trustees

New trustees, prior to appointment, will be provided the current version of the constitution and a copy of the latest accounts and trustees report. Trustees appointed with reference to specific responsibilities are provided with details of their specific role and all trustees have access to the regularly updated guidance via the Charity Commission website. Existing trustees also offer support and training where needed.

Related parties

During the year the Trustees held events to raise money for the charity, made donations to the charity and donated their services to the charity.

Report of the Trustees
for the year ended 30th September 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have carried out a review of the major risks to the organisation and believe that the level of reserves held is sufficient to cover adverse conditions that the organisation may face. The foundation has in place financial, personnel and health and safety controls to limit the likelihood and impact of risks. All events and activities are risk assessed prior to commencement. Disclosure and Barring Service (DBS) checks are carried out on all appropriate staff and volunteer roles. The Board of Trustees actively monitor the financial position.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185246

Principal address

216 Cwmamman Road
Glanamman
Ammanford
Carmarthenshire
SA18 2AN

Trustees

R Jones (appointed 5.10.2023)
O H Jones
S Williams
I W Morgan
D J Roach
M A Rees
C Williams
J V Lewis
R S Thomas
S D Davies
E Thomas-Evans (resigned 31.7.2023)

Independent Examiner

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

The Jac Lewis Foundation

Report of the Trustees
for the year ended 30th September 2023

Approved by order of the board of trustees on and signed on its behalf by:

.....

M A Rees - Trustee

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

Independent examiner's report to the trustees of The Jac Lewis Foundation

I report to the charity trustees on my examination of the accounts of The Jac Lewis Foundation (the Trust) for the year ended 30th September 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Trust 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.

Laura Craddock (FCCA)

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Date:

Statement of Financial Activities
for the year ended 30th September 2023

		Unrestricted fund £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	64,151	60,000	124,151	134,052
Charitable activities	4				
Charitable activities		327,141	48,100	375,241	255,082
Other trading activities	3	381	-	381	750
Total		391,673	108,100	499,773	389,884
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		410,972	109,975	520,947	388,449
NET INCOME/(EXPENDITURE)		(19,299)	(1,875)	(21,174)	1,435
RECONCILIATION OF FUNDS					
Total funds brought forward		54,637	1,875	56,512	55,077
TOTAL FUNDS CARRIED FORWARD		35,338	-	35,338	56,512

Balance Sheet
30th September 2023

	Notes	Unrestricted fund £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
FIXED ASSETS					
Tangible assets	12	3,955	-	3,955	4,050
CURRENT ASSETS					
Debtors	13	-	-	-	68,046
Cash at bank		58,464	-	58,464	47,401
		58,464	-	58,464	115,447
CREDITORS					
Amounts falling due within one year	14	(27,081)	-	(27,081)	(62,985)
NET CURRENT ASSETS		31,383	-	31,383	52,462
TOTAL ASSETS LESS CURRENT LIABILITIES		35,338	-	35,338	56,512
NET ASSETS/(LIABILITIES)		35,338	-	35,338	56,512
FUNDS	15				
Unrestricted funds				35,338	54,637
Restricted funds				-	1,875
TOTAL FUNDS				35,338	56,512

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
M A Rees - Trustee

.....
J V Lewis - Trustee

Notes to the Financial Statements
for the year ended 30th September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the year ended 30th September 2023

1. ACCOUNTING POLICIES - continued

Volunteer time

The donated time by volunteer student counsellors is an integral resource in delivery of the charity's services and has been quantified based upon estimated total volunteer hours and based upon the assessed market rate of the counselling services provided.

Donated Services or facilities

Such amounts are recognised as incoming resources and resources expended when the benefit to the charity can be reasonably quantified or measured and is considered material to the charity.

2. DONATIONS AND LEGACIES

	30.9.23	30.9.22
	£	£
Donations	49,201	57,112
Donated services and facilities	74,950	76,940
	124,151	134,052

3. OTHER TRADING ACTIVITIES

	30.9.23	30.9.22
	£	£
Merchandise	381	750

4. INCOME FROM CHARITABLE ACTIVITIES

	30.9.23	30.9.22
	Charitable activities	Total activities
	£	£
Grants	82,069	12,100
NHS	140,400	137,308
West Glamorgan	134,276	96,730
Walking Group	6,496	2,944
Communities for work	1,000	-
Swansea Council	11,000	-
Citizens Advice	-	6,000
	375,241	255,082

Notes to the Financial Statements - continued
for the year ended 30th September 2023

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	30.9.23	30.9.22
	£	£
The National Lottery Community Fund	9,800	9,600
Toys Trust	-	2,500
The 7 Stars Foundation	1,500	-
Public Health Wales	10,000	-
Penderi GP Cluster	20,000	-
Comic Relief Menopause	5,000	-
Austin Bailey	1,800	-
The Postcode Community	23,000	-
Million Dollar Round Table	8,731	-
Co-op Local Community fund	2,238	-
	<u>82,069</u>	<u>12,100</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	<u>405,408</u>	<u>115,539</u>	<u>520,947</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.9.23	30.9.22
	£	£
Staff costs	208,366	111,334
Counselling Services	189,440	198,374
Merchandise	3,338	1,500
Non counselling direct costs	4,264	7,593
	<u>405,408</u>	<u>318,801</u>

Notes to the Financial Statements - continued
for the year ended 30th September 2023

7. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
	£	£	£	£
Charitable activities	110,506	293	4,740	115,539

Support costs, included in the above, are as follows:

Management

	30.9.23	30.9.22
	Charitable	Total
	activities	activities
	£	£
Insurance	1,710	512
Light and heat	335	-
Telephone	7,731	5,578
Postage and stationery	1,107	297
Advertising	6,978	4,953
Sundries	2,190	1,795
IT Software and consumables	6,338	3,719
Rent	66,750	35,140
Repairs and maintenance	164	1,722
Staff Training	3,674	4,163
Subscriptions	578	144
Travel	6,347	2,996
Donations	500	-
Bookkeeping	4,750	3,500
Depreciation of tangible and heritage assets	1,354	628
	110,506	65,147

Finance

	30.9.23	30.9.22
	Charitable	Total
	activities	activities
	£	£
Bank charges	293	189

Notes to the Financial Statements - continued
for the year ended 30th September 2023

7. SUPPORT COSTS - continued
Governance costs

	30.9.23	30.9.22
	Charitable activities	Total activities
	£	£
Accountancy	4,100	4,312
Legal Fees	640	-
	4,740	4,312

8. TRUSTEES' REMUNERATION AND BENEFITS

One of the trustees has been paid remuneration for employment with the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2023 nor for the year ended 30th September 2022.

9. STAFF COSTS

	30.9.23	30.9.22
	£	£
Wages and salaries	187,267	100,037
Social security costs	17,515	7,084
Other pension costs	3,584	4,213
	208,366	111,334

One staff member was paid a salary in excess of £60,000.

The average monthly number of employees during the year was as follows:

	30.9.23	30.9.22
Managers	2	2
Staff	6	3
	8	5

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the year ended 30th September 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	101,412	32,640	134,052
Charitable activities			
Charitable activities	242,982	12,100	255,082
Other trading activities	750	-	750
Total	<u>345,144</u>	<u>44,740</u>	<u>389,884</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>343,604</u>	<u>44,845</u>	<u>388,449</u>
NET INCOME/(EXPENDITURE)	1,540	(105)	1,435
RECONCILIATION OF FUNDS			
Total funds brought forward	53,097	1,980	55,077
TOTAL FUNDS CARRIED FORWARD	<u><u>54,637</u></u>	<u><u>1,875</u></u>	<u><u>56,512</u></u>

11. STUDENT VOLUNTEERS

The value of volunteers' time given within the year is estimated with reference to the recorded number of volunteer hours multiplied by the estimated hourly rate that an employee would have been paid for carrying out the service. The quantified benefit to the charity for volunteers' time was in the region of £10,200 given that an estimated 600 hours were estimated as being spent.

Notes to the Financial Statements - continued
for the year ended 30th September 2023

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st October 2022	1,456	3,222	4,678
Additions	-	1,258	1,258
At 30th September 2023	1,456	4,480	5,936
DEPRECIATION			
At 1st October 2022	91	537	628
Charge for year	364	989	1,353
At 30th September 2023	455	1,526	1,981
NET BOOK VALUE			
At 30th September 2023	1,001	2,954	3,955
At 30th September 2022	1,365	2,685	4,050

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Trade debtors	-	38,629
Prepayments and accrued income	-	2,719
Other debtor	-	26,698
	-	68,046

Notes to the Financial Statements - continued
for the year ended 30th September 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade creditors	14,371	6,887
Taxation and social security	5,212	8,750
Other creditors	7,498	47,348
	<u>27,081</u>	<u>62,985</u>

15. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	54,637	(19,299)	35,338
Restricted funds			
Toy Trust	1,875	(1,875)	-
	<u>56,512</u>	<u>(21,174)</u>	<u>35,338</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	391,673	(410,972)	(19,299)
Restricted funds			
The National Lottery			
Community Fund (BTS)	9,800	(9,800)	-
Toy Trust	-	(1,875)	(1,875)
Swansea Stadium	60,000	(60,000)	-
Comic Relief Menopause Grant	5,000	(5,000)	-
Penderi GP cluster	20,000	(20,000)	-
Austin Bailey	1,800	(1,800)	-
The 7 Stars Foundation	1,500	(1,500)	-
Public Health Wales	10,000	(10,000)	-
	<u>108,100</u>	<u>(109,975)</u>	<u>(1,875)</u>
TOTAL FUNDS	<u>499,773</u>	<u>(520,947)</u>	<u>(21,174)</u>

Notes to the Financial Statements - continued
for the year ended 30th September 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	53,097	1,540	54,637
Restricted funds			
The National Lottery			
Community Fund (BTS)	1,980	(1,980)	-
Toy Trust	-	1,875	1,875
	<u>1,980</u>	<u>(105)</u>	<u>1,875</u>
TOTAL FUNDS	<u>55,077</u>	<u>1,435</u>	<u>56,512</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	345,144	(343,604)	1,540
Restricted funds			
The National Lottery			
Community Fund (BTS)	9,600	(11,580)	(1,980)
Toy Trust	2,500	(625)	1,875
Swansea Stadium	32,640	(32,640)	-
	<u>44,740</u>	<u>(44,845)</u>	<u>(105)</u>
TOTAL FUNDS	<u>389,884</u>	<u>(388,449)</u>	<u>1,435</u>

Notes to the Financial Statements - continued
for the year ended 30th September 2023

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	53,097	(17,759)	35,338
Restricted funds			
The National Lottery			
Community Fund (BTS)	1,980	(1,980)	-
TOTAL FUNDS	<u>55,077</u>	<u>(19,739)</u>	<u>35,338</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	736,817	(754,576)	(17,759)
Restricted funds			
The National Lottery			
Community Fund (BTS)	19,400	(21,380)	(1,980)
Toy Trust	2,500	(2,500)	-
Swansea Stadium	92,640	(92,640)	-
Comic Relief Menopause Grant	5,000	(5,000)	-
Penderi GP cluster	20,000	(20,000)	-
Austin Bailey	1,800	(1,800)	-
The 7 Stars Foundation	1,500	(1,500)	-
Public Health Wales	10,000	(10,000)	-
	<u>152,840</u>	<u>(154,820)</u>	<u>(1,980)</u>
TOTAL FUNDS	<u>889,657</u>	<u>(909,396)</u>	<u>(19,739)</u>

Notes to the Financial Statements - continued
for the year ended 30th September 2023

15. MOVEMENT IN FUNDS - continued

The National Lottery - Bereavement through suicide Project

The Bereavement through Suicide fund has been funded by the National Lottery to aid persons linked to a suicide and their families. The fund is for anyone Wales wide who needs the support due to bereavement through suicide.

Toy Trust

Toy Trust has donated funds to assist with the purchase of toys for use in our play therapy sessions with children.

Swansea Stadium

The Swansea.com stadium has over the year donated the use of the main room for the mental health hub along with corporate boxes for private meetings while the hub is in progress.

Comic Relief Menopause

To raise awareness of the Menopause and the link with Mental Health difficulties and provide support for those women who are experiencing mental health issues as part of the Menopause process.

Penderi Local Cluster Collaborative (LCC) Grant Scheme

Penderi is a local GP cluster in Swansea. The foundation is to assist the cluster by accepting referrals for patients that need mental health support in the area.

Austin Bailey

Funding to support training for volunteers who support the mental health one stop hub in Swansea.

The 7 Stars Foundation

The young persons counselling project to provide free counselling and mental health support for children and young people under 16 years of age that are survivors of abuse to decrease their mental health difficulties and increase their wellbeing.

Public Health Wales

A contribution towards the service costs of existing provision to help sure-up the existing capacity for Suicide Support Services .

Notes to the Financial Statements - continued
for the year ended 30th September 2023

16. RELATED PARTY DISCLOSURES

During the year the Trustees held events to raise money for the charity, made donations to the charity and donated their services to the charity.

Trustees gave unrestricted donations including services provided totalling £11,517 (2022:£9,500) during the year.

Detailed Statement of Financial Activities
for the year ended 30th September 2023

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49,201	57,112
Donated services and facilities	74,950	76,940
	124,151	134,052
Other trading activities		
Merchandise	381	750
Charitable activities		
Grants	82,069	12,100
NHS	140,400	137,308
West Glamorgan	134,276	96,730
Walking Group	6,496	2,944
Communities for work	1,000	-
Swansea Council	11,000	-
Citizens Advice	-	6,000
	375,241	255,082
Total incoming resources	499,773	389,884
EXPENDITURE		
Charitable activities		
Wages	187,267	100,037
Social security	17,515	7,084
Pensions	3,584	4,213
Counselling Services	189,440	198,374
Merchandise	3,338	1,500
Non counselling direct costs	4,264	7,593
	405,408	318,801
Support costs		
Management		
Insurance	1,710	512
Light and heat	335	-
Carried forward	2,045	512

Detailed Statement of Financial Activities
for the year ended 30th September 2023

	30.9.23 £	30.9.22 £
Management		
Brought forward	2,045	512
Telephone	7,731	5,578
Postage and stationery	1,107	297
Advertising	6,978	4,953
Sundries	2,190	1,795
IT Software and consumables	6,338	3,719
Rent	66,750	35,140
Repairs and maintenance	164	1,722
Staff Training	3,674	4,163
Subscriptions	578	144
Travel	6,347	2,996
Donations	500	-
Bookkeeping	4,750	3,500
Fixtures and fittings	364	91
Computer equipment	990	537
	110,506	65,147
Finance		
Bank charges	293	189
Governance costs		
Accountancy	4,100	4,312
Legal Fees	640	-
	4,740	4,312
Total resources expended	520,947	388,449
Net (expenditure)/income	(21,174)	1,435

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
THE JAC LEWIS FOUNDATION**

MHA
Chartered Accountants
3 New Mill Court
Swansea Enterprise Park
Swansea
SA7 9FG

THE JAC LEWIS FOUNDATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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THE JAC LEWIS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of 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).

Chairmans Report

The charity has grown significantly in the last 12 months. The work carried out by the charity clearly shows that the professional service of the JLF charity is badly needed for the community and the region. The JLF has increased employment by over 50%, with new professional staff being directly employed. The charity has diversified with its counsel in service provision, delving into new areas and support for its clients. The JLF charity is respected in the Community and region and is an excellent model which could be copied into other regions.

Who we are

The Jac Lewis Foundation is a foundation set up to relieve the mental and physical sickness of persons by the provision of counselling and support. The aim of the charity is to improve mental health and raise awareness of mental health in the local community.

The Ammanford community was rocked by the sudden death of Jac and through that grief came a determination to try and prevent as much as possible losing another member of the community through suicide.

The community drive and passion allowed the foundation on to become a reality.

Set up to provide easy access to free professional counselling at the heart of the community for any age and any issue, the drive and commitment of the local Ammanford community, supported by Ammanford Football Club, continues to be outstanding and has enabled the foundation to grow into a service that is now providing counselling and support throughout Wales to children and adults that otherwise would be unable to access counselling and support.

The foundation aims to:

- Provide a preventative wellbeing and mental health service to the community of Ammanford and surrounding areas managed by professionally qualified counsellors and wellbeing advisors.
- Reduce the stigma of mental health and develop a culture within the community where it is okay to talk about mental health.
- Train up members of the community to become wellbeing mentors to support other members going through difficult times.
- Decrease mental health difficulties and increase the wellbeing and resilience of the community.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote any charitable purposes for the benefit of the community in the Ammanford and surrounding areas, to relieve the mental and physical sickness of persons resident in Wales by the provision of counselling and support for such persons.

THE JAC LEWIS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

OBJECTIVES AND ACTIVITIES, continued

Our Projects 2021 to 2022

JLF Project

The project is at the heart of the charity. The JLF project uses unrestricted funds to provide counselling to the SA18 postcode. The project is there to look after the local community. The JLF project is run on donations from the local community and is our core objective.

NHS Project

The NHS project is there to fund referrals from the Amman Tawe cluster of GP surgeries. The GP surgeries can now refer directly into the foundation for the patients to receive the help that they require. The waiting times in the foundation range from instant to 4-6 week; prior to the GP project, patients could have been waiting years. This project has been successful to date and has now been renewed. At the date of writing this report, over 500 people have been helped through the NHS project.

Bereavement through suicide

The Bereavement through Suicide fund has been funded by the National Lottery to aid persons linked to a suicide and their families.

The fund is for anyone Wales wide who needs the support due to bereavement through suicide.

West Glamorgan

West Glamorgan funding is used to run the mental health hub of the Swansea.com stadium every Friday. The hub is a one stop shop of many organisations to support the community.

Public benefit

The trustees have complied with their duty in relation to section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in relation to public benefit when reviewing our aims and objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers and donated services

We can train new counsellors by offering to sign off any supervision hours they accumulate while working in partnership with the JLF. As training counsellors, several hours have to be supervised in order to pass the qualification. We are proud to support the next generation of counsellors.

The foundation is grateful to all the hard work, donated time and materials gifted to progress the Wellbeing centre, which is being leased from Ammanford AFC. Currently the centre is functional, bar the water and sewerage line being connected. There are ongoing works with Dwr Cymru and our trustees in the construction sector aim to have this completed as soon as possible.

Whereas we consider the Wellbeing centre the heart of the foundation, we are privileged that we are able to use another 5 locations to deliver counselling services. These range from office blocks to the new space opened in July 2022 in Saron church, dedicated to play therapy for children, which comes equipped with a tree seat for outdoor counselling.

FINANCIAL REVIEW

Financial position

Our total income has increased to £389,884 (2021 - £127,144), which includes £40,800 of donated volunteer student counsellor time. Our main source of funding has changed from local donations and one-offs to funding from the NHS, totalling £137,308 (2021 - £47,292) within the year. The first funding agreement ran until December 2021, but has now been renewed for 2 years to December 2023, at £150,000 a year.

THE JAC LEWIS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

By the end of the year, we had reported a surplus of £1,435 compared to a surplus of £38,030 last year.

At 30th September 2022, we had total net assets of £56,512 (2021 - £55,077) and £47,401 (2021: £64,911) held as cash in the bank and in hand.

FINANCIAL REVIEW

Reserves policy

The reserves policy addresses the difficulty of securing unrestricted funds in the current climate and over the coming year we will aim to keep sufficient reserves to cover 6 months of fixed costs, approximately £48,000, based on projected expenditure for 2022/2023. The reserves are maintained to cover unplanned expenditure and/or a shortfall in projected income.

The reserve policy is reviewed quarterly by the finance team. Due to significant growth in operations both within the year and since the end of the year, the reserves policy will continuously be updated.

At the end of the financial year ended 30 September 2022 unrestricted funds were £32,305, meaning there was a shortfall against target of around £15,695. The trustees are seeking additional sources of unrestricted funding to cover this shortfall or will otherwise reduce unrestricted expenditure to within the parameters of available funds.

Going concern

The trustees have assessed the going concern of the charity using up to date management accounts and cash flow projections and are satisfied that the going concern risk is minimised and managed.

Funders

We are incredibly grateful to all our funders for continuing to support us:

- The National Lottery Community Fund
- Amman Gwendraeth Cluster Of Hywel Dda University Health Board
- Individual supporters

FUTURE DEVELOPMENTS

Our funding award from the GP cluster has now been extended for 1 year to December 2023. This will bring more opportunities for the foundation to help the local community. The Lottery funding for the Bereavement through Suicide project has also been extended for another year.

We have partnered with West Glamorgan services to work with suicide "near misses". The foundation is called when a suicide attempt has been unsuccessful, and we can work with the patient.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Jac Lewis foundation is a registered charity and is governed by a constitution adopted on the 10th September 2019. The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The recruitment and appointment of trustees will be discussed and approved in a trustees meeting. Trustees are selected according to the needs of the board. Current trustees are members of the local sporting teams or brought in for their expertise in areas of work from building to financial. A trustee may hold office without re-election indefinitely.

Induction and training of new trustees

New trustees, prior to appointment, will be made available the current version of the constitution and a copy of the latest accounts and trustees report. Trustees appointed with reference to specific responsibilities are provided with details of their specific role and all trustees have access to the regularly updated guidance via the Charity Commission website. Existing trustees also offer support and training where needed.

Organisational structure

The Board of Trustees appoints the staff of the organisation and oversees the operation of the organisation.

Within the current year, the foundation employed its first staff member. After the year, the foundation has grown and employed another three members of staff. This is due to more activity within counselling and the need to service larger grants.

Remuneration is set at board level in the trustees' meetings. The job profile and advert are agreed, and responsibility dedicated to a member of the board to employ new staff.

Elizabeth Thomas Evans, trustee, is also considered to be key management personnel, due to her role as lead counsellor and head of operations.

Risk management

The trustees have carried out a review of the major risks to the organisation and believe that the level of reserves held is sufficient to cover adverse conditions that the organisation may face. The foundation has in place financial, personnel and health and safety controls to limit the likelihood and impact of risks. All events and activities are risk assessed prior to commencement. Disclosure and Barring Service (DBS) checks are carried out on all appropriate staff and volunteer roles. The Board of Trustees actively monitor the financial position.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185246

Principal address

216 Cwmamman Road
Glanamman
Ammanford
SA18 2AN

THE JAC LEWIS FOUNDATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Trustees

M A Rees Chairman
J V Lewis
C Williams Treasurer
E Thomas-Evans
S D Davies
R S Thomas
I W Morgan
D J Roach
S Williams

Independent Examiner

R Doyle
ACA FCCA
MHA
Chartered Accountants
3 New Mill Court
Swansea Enterprise Park
Swansea
SA7 9FG

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on and signed on its behalf by:

.....
M A Rees - Trustee

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JAC LEWIS FOUNDATION

Independent examiner's report to the trustees of The Jac Lewis Foundation

I report to the charity trustees on my examination of the accounts of The Jac Lewis Foundation (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

R Doyle
ACA FCCA
MHA
Chartered Accountants
3 New Mill Court
Swansea Enterprise Park
Swansea
SA7 9FG

Date:

THE JAC LEWIS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	101,412	32,640	134,052	69,982
Charitable activities	5				
Counselling		-	255,082	255,082	56,932
Other trading activities	4	<u>750</u>	<u>-</u>	<u>750</u>	<u>230</u>
Total		102,162	287,722	389,884	127,144
EXPENDITURE ON					
Raising funds					
Counselling administration	6	43,745	123,703	167,448	5,608
Other trading activities		<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,560</u>
		45,245	123,703	168,948	7,168
Charitable activities	7				
Counselling		42,318	161,778	204,096	76,946
Non counselling direct costs		-	7,593	7,593	-
Governance costs		<u>7,812</u>	<u>-</u>	<u>7,812</u>	<u>5,000</u>
Total		95,375	293,074	388,449	89,114
NET INCOME/(EXPENDITURE)		6,787	(5,352)	1,435	38,030
Transfers between funds		<u>(27,849)</u>	<u>27,849</u>	<u>-</u>	<u>-</u>
Net movement in funds		(21,062)	22,497	1,435	38,030
RECONCILIATION OF FUNDS					
Total funds brought forward		53,097	1,980	55,077	17,047
TOTAL FUNDS CARRIED FORWARD		<u>32,305</u>	<u>24,477</u>	<u>56,512</u>	<u>55,077</u>

The notes form part of these financial statements

THE JAC LEWIS FOUNDATION

BALANCE SHEET
30 SEPTEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Fixed assets	12	<u>4,050</u>	-	<u>4,050</u>	-
		4,050	-	4,050	-
CURRENT ASSETS					
Stocks	13	-	-	-	1,500
Debtors	14	31,207	36,839	68,046	5,250
Cash at bank		<u>37,438</u>	<u>9,963</u>	<u>47,401</u>	<u>64,911</u>
		68,645	46,802	115,447	71,661
CREDITORS					
Amounts falling due within one year	15	(17,660)	(10,829)	(28,489)	(6,984)
NET CURRENT ASSETS		<u>55,035</u>	<u>35,973</u>	<u>91,008</u>	<u>64,677</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		55,035	35,973	91,008	64,677
ACCRUALS AND DEFERRED INCOME	16	(23,000)	(11,496)	(34,496)	(9,600)
NET ASSETS		<u>32,035</u>	<u>24,477</u>	<u>56,512</u>	<u>55,077</u>
FUNDS	17				
Unrestricted funds				32,035	53,097
Restricted funds				<u>24,477</u>	<u>1,980</u>
TOTAL FUNDS				<u>56,512</u>	<u>55,077</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
M A Rees - Trustee

.....
J V Lewis - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. STATUTORY INFORMATION

The Jac Lewis Foundation is a CIO, registered with the Charity Commission for England and Wales. The registered number is 1185246 and principal address is 216 Cwmamman Road, Glanamman, Ammanford, SA18 2AN.

The functional and presentation currency of the financial statements is the Pound Sterling (£) and balances are rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The presentation currency of these financial statements is the Pound Sterling (£).

Going concern

The charity is reliant on the continuing support of its grant funders, as a significant proportion of the charity's income is by way of grants. The charity has successfully secured its current grant up to December 2023 and other grants have been secured for the 2022 year.

The charity has increased its employee numbers since the balance sheet date and some employee costs are not covered by grant income. The charity is therefore reliant upon unrestricted income, including donations, to cover part of its salary costs and other unrestricted expenditure. However, the trustees closely monitor financial information and projections to ensure that sufficient reserves are held to cover unrestricted costs and, ultimately, the trustees could reduce such costs without significantly impacting services delivered to beneficiaries via the grant-funded counselling.

Therefore, the trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in preparing the financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors which are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision only affects that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the critical judgements that the trustees have made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

2. ACCOUNTING POLICIES - continued

Critical accounting judgements and key sources of estimation uncertainty

Merchandising stock

Costs is estimated based on the number of items held and the average cost per item.

Impairment of assets

Assets are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Financial Activities.

Provisions and contingencies

Provisions are recognised when the charity has a present obligation as a result of a past event and a reliable estimate can be made of a probable adverse outcome. Otherwise, material contingent liabilities are disclosed unless a transfer of economic benefits is considered remote. Contingent assets are only disclosed if an inflow of economic benefits is probable.

Quantification of volunteer time

The donated time by volunteer student counsellors is an integral resource in delivery of the charity's services and has been quantified based upon estimated total volunteer hours and based upon the assessed market rate of the counselling services provided.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations

Grants and donations are recognised when the charity has unconditional entitlement to the resource. In the event that grant income is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised in full until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and treasurer costs together with support costs.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Tangible fixed assets

Tangible fixed assets are only capitalised if they have a value exceeding £500 and can be used by the charity for more than one year. Fixed assets are depreciated at the following rates:

Plant and machinery – 25% Straight line

Computer equipment – 25% Straight line

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

2. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated services or facilities

Such amounts are recognised as incoming resources and resources expended when the benefit to the charity can be reasonably quantified or measured and is considered material to the charity.

Financial instruments

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	55,612	23,455
Swansea City AFC donation	-	10,000
Non-performance grants	1,500	4,000
Donated student volunteering time (see note 11)	40,800	32,527
Donated office rental	32,640	-
Donated bookkeeping	<u>3,500</u>	<u>-</u>
	<u>134,052</u>	<u>69,982</u>

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Merchandise	<u>750</u>	<u>230</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

5. INCOME FROM CHARITABLE ACTIVITIES

Grants

	Unrestricted £	Restricted £	2022 £	2021 £
Hywel Dda University Health Board	-	137,308	137,308	47,292
The National Lottery Community Fund	-	9,600	9,600	9,640
West Glamorgan Regional Partnership	-	99,674	99,674	-
Citizens Advice Swansea Neath Port Talbot	-	6,000	6,000	-
Toys Trust	-	2,500	2,500	-
	<u>-</u>	<u>255,082</u>	<u>255,082</u>	<u>56,932</u>

6. COUNSELLING ADMINISTRATION

	2022 £	2021 £
Wages	111,334	3,400
Rent, rates and water	35,140	1,500
Insurance	512	286
Advertising	4,953	220
Sundries	1,795	163
Computer and ICT	3,719	17
Bank charges	189	22
Travel	2,996	-
Printing, post & stationery	297	-
Staff training	4,163	-
Repairs & renewals	1,722	-
Depreciation	<u>628</u>	<u>-</u>
	<u>167,448</u>	<u>5,608</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Counselling	198,374	5,722	204,096
Non counselling direct costs	7,593	-	7,593
Governance costs	<u>-</u>	<u>7,812</u>	<u>7,812</u>
	205,967	13,534	219,501

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Telephone and subscriptions	5,722	-	-	5,722
Accountancy and treasurer fees	<u>-</u>	<u>-</u>	<u>7,812</u>	<u>7,812</u>
	<u>5,722</u>	<u>-</u>	<u>7,812</u>	<u>13,534</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**9. TRUSTEES' REMUNERATION AND BENEFITS**

One trustee received remuneration for services provided to the charity in the year. E Thomas-Evans received £60,223 in respect of her employment as lead counsellor and £2,100 in respect of counselling services prior to employment (2021: £22,500).

The remaining trustees all gave their time and expertise freely without any form of remuneration or other benefit in cash or kind (2021 - £nil).

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the period ended September 2021.

Trustees gave unrestricted donations totalling £9,500 within the year (2021: £1,520).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,982	-	69,982
Charitable activities			
Counselling	-	56,932	56,932
Other trading activities	<u>230</u>	<u>-</u>	<u>230</u>
Total	70,212	56,932	127,144
EXPENDITURE ON			
Raising funds			
Counselling administration	5,608	-	5,608
Other trading activities	<u>1,560</u>	<u>-</u>	<u>1,560</u>
	7,168	-	7,168
Charitable activities			
Counselling	15,214	61,732	89,114
Merchandise	-	-	-
Governance costs	5,000	-	5,000
Total	27,382	61,732	89,114
NET INCOME/(EXPENDITURE)	<u>42,830</u>	<u>(4,800)</u>	<u>38,030</u>
Transfers between funds	(6,780)	6,780	-
Net movement in funds	36,050	1,980	38,030
Total funds brought forward	17,047	-	17,047
TOTAL FUNDS CARRIED FORWARD	<u>53,097</u>	<u>1,980</u>	<u>55,077</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**11. STUDENT VOLUNTEERS**

The value of volunteers' time given within the year is estimated with reference to the recorded number of volunteer hours multiplied by the estimated hourly rate that an employee would have been paid for carrying out the service. The quantified benefit to the charity for volunteers' time was in the region of £40,800 given that an estimated 2,400 hours were estimated as being spent.

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
Additions	<u>1,456</u>	<u>3,222</u>	<u>4,678</u>
DEPRECIATION			
Charge for year	<u>91</u>	<u>537</u>	<u>628</u>
NET BOOK VALUE			
At 30 September 2022	<u>1,365</u>	<u>2,685</u>	<u>4,050</u>
At 30 September 2021	<u>-</u>	<u>-</u>	<u>-</u>

13. STOCKS

	2022 £	2021 £
Stocks	<u>-</u>	<u>1,600</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued income	26,698	3,542
Prepayments	2,719	1,708
Trade debtors	<u>38,629</u>	<u>-</u>
	<u>68,046</u>	<u>5,250</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	6,887	1,020
Taxation and social security	8,751	737
Pension	607	-
Other creditors	<u>12,245</u>	<u>5,227</u>
	<u>28,489</u>	<u>6,984</u>

16. ACCRUALS AND DEFERRED INCOME

	2022 £	2021 £
Accruals and deferred income	<u>34,496</u>	<u>9,600</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

17. MOVEMENT IN FUNDS

	At 01/10/21 £	Net movement in funds £	Transfers between funds £	At 30/09/22 £
Unrestricted funds				
General fund	53,097	6,787	(27,849)	32,035
Restricted funds				
NHS	-	24,205	-	24,205
Bereavement Through Suicide	1,980	(35,829)	33,849	-
West Glamorgan Regional Partnership	-	(1,603)	-	(1,603)
Citizens Advice Swansea Neath Port Talbot	-	6,000	(6,000)	-
Toys Trust	-	1,875	-	1,875
	<u>1,980</u>	<u>1,435</u>	<u>-</u>	<u>24,477</u>
TOTAL FUNDS	<u>55,077</u>	<u>1,435</u>	<u>-</u>	<u>56,512</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,162	(95,375)	6,787
Restricted funds			
NHS	137,308	(113,103)	24,205
Bereavement Through Suicide	9,600	(45,429)	(35,829)
West Glamorgan Regional Partnership	132,314	(133,917)	(1,603)
Citizens Advice Swansea Neath Port Talbot	6,000	-	6,000
Toys Trust	<u>2,500</u>	<u>(625)</u>	<u>1,875</u>
	<u>389,844</u>	<u>(388,449)</u>	<u>1,435</u>
TOTAL FUNDS	<u>389,844</u>	<u>(388,449)</u>	<u>1,435</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

17. MOVEMENT IN FUNDS - continued

	At 1/10/20 £	Net movement in funds £	Transfers between funds £	At 30/09/21 £
Unrestricted funds				
General fund	17,047	42,830	(6,780)	53,097
Restricted funds				
NHS	-	(6,780)	6,780	-
Bereavement Through Suicide	<u>-</u>	<u>1,980</u>	<u>-</u>	<u>1,980</u>
	<u>-</u>	<u>(4,800)</u>	<u>6,780</u>	<u>1,980</u>
TOTAL FUNDS	<u>17,047</u>	<u>38,030</u>	<u>-</u>	<u>55,077</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,212	(27,382)	42,830
Restricted funds			
NHS	47,292	(54,072)	(6,780)
Bereavement Through Suicide	<u>9,640</u>	<u>(7,660)</u>	<u>1,980</u>
	<u>56,932</u>	<u>(61,732)</u>	<u>(4,800)</u>
TOTAL FUNDS	<u>127,144</u>	<u>(89,114)</u>	<u>38,030</u>

18. RELATED PARTY DISCLOSURES

During the year, the charity paid £2,500 (2021: £1,500) to Ammanford AFC for the rental of facilities.

During the year, the charity recognised £3,500 (2021: £Nil) of bookkeeping fees in respect of work undertaken by the treasurer.

At the period end, the charity owed £Nil (2021: £2,500) to trustees in respect of services provided.

THE JAC LEWIS FOUNDATION

England & Wales - Charity number 1185246

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
THE JAC LEWIS FOUNDATION**

Gerald Thomas
Chartered Accountants
3 New Mill Court
Swansea Enterprise Park
Swansea
SA7 9FG

THE JAC LEWIS FOUNDATION

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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THE JAC LEWIS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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).

Who we are

The Jac Lewis Foundation is a foundation set up to relieve the mental and physical sickness of persons by the provision of counselling and support. The aim of the charity is to improve the mental health and raise awareness of mental health in the local community.

The Ammanford community was rocked by the sudden death of Jac and through that grief came a determination on to try and prevent as much as possible losing another member of the community through suicide.

The community drive and passion allowed the foundation on to become a reality.

Set up to provide easy access to free professional counselling at the heart of the community for any age and any issue, the drive and commitment of the local Ammanford community, supported by Ammanford Football Club, continues to be outstanding and has enabled the foundation to grow into a service that is now providing counselling and support throughout Wales to children and adults that otherwise would be unable to access counselling and support.

The foundation aims to:

- Provide a preventative wellbeing and mental health service to the community of Ammanford and surrounding areas managed by professionally qualified counsellors and wellbeing advisors.
- Reduce the stigma of mental health and develop a culture within the community where it is okay to talk about mental health.
- Train up members of the community to become wellbeing mentors to support other members going through difficult times.
- Decrease mental health difficulties and increase the wellbeing and resilience of the community.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote any charitable purposes for the benefit of the community in the Ammanford and surrounding areas, to relieve the mental and physical sickness of persons resident in Wales by the provision of counselling and support for such persons.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

OBJECTIVES AND ACTIVITIES, continued

Our Projects 2020 to 2021

JLF Project

The project is at the heart of the charity. The JLF project uses unrestricted funds to provide counselling to the SA18 postcode. The project is there to look after the local community. The JLF project is run on donations from the local community and is our core objective.

NHS Project

The NHS project is there to fund referrals from the Amman Tawe cluster of GP surgeries. The GP surgeries can now refer directly into the foundation for the patients to receive the help that they require. The waiting times in the foundation range from instant to 4-6 week; prior to the GP project, patients could have been waiting years. This project has been successful to date and has now been renewed. At the date of writing this report, over 500 people have been helped through the NHS project.

Bereavement through suicide

The Bereavement through Suicide fund has been funded by the National Lottery to aid persons linked to a suicide and their families.

The fund is for anyone Wales wide who needs the support due to bereavement through suicide.

Public benefit

The trustees have complied with their duty in relation to section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in relation to public benefit when reviewing our aims and objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers and donated services

We are able to train new counsellors by offering to sign off any supervision hours they accumulate while working in partnership with the JLF. As training counsellors, a number of hours have to be supervised in order to pass the qualification. We are proud to support the next generation of counsellors.

The foundation is grateful to all the hard work, donated time and materials gifted to progress the Wellbeing centre, which is being leased from Ammanford AFC. Currently the centre is functional, bar the water and sewerage line being connected. There are ongoing works with Dwr Cymru and our trustees in the construction sector aim to have this completed as soon as possible.

Whereas we consider the Wellbeing centre the heart of the foundation, we are privileged that we are able to use another 4 locations to deliver counselling services. These range from office blocks to the new space opened in July 2022 in Saron church, dedicated to play therapy for children, which comes equipped with a tree seat for outdoor counselling.

FINANCIAL REVIEW

Financial position

Our total income has increased to £127,144 (2020 - £31,988), which includes £32,527 of donated volunteer student counsellor time. Our main source of funding has changed from local donations and one-offs to funding from the NHS, totalling £47,292 within the year. The first funding agreement ran until December 2021, but has now been renewed for 2 years to December 2023, at £150,000 a year.

By the end of the year, we had reported a surplus of £38,030 compared to a surplus of £17,047 last year.

At 30th September 2021, we had total net assets of £55,077 (2020 - £17,047) and £64,911 (2020: £15,447) held as cash in the bank and in hand.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

FINANCIAL REVIEW

Reserves policy

The reserves policy addresses the difficulty of securing unrestricted funds in the current climate and over the coming year we will aim to keep sufficient reserves to cover 9 months of expenditure, approximately £68,000, based on projected expenditure for 2021/2022. The reserves are maintained to cover unplanned expenditure and/or a shortfall in projected income.

The reserve policy is reviewed quarterly by the finance team. Due to significant growth in operations both within the year and since the end of the year, the reserves policy will continuously be updated.

At the end of the financial year ended 30 September 2021 unrestricted funds were £53,097, meaning there was a shortfall against target of around £15,000. The trustees are seeking additional sources of unrestricted funding to cover this shortfall or will otherwise reduce unrestricted expenditure to within the parameters of available funds.

Going concern

The trustees have assessed the going concern of the charity using up to date management accounts and cash flow projections and are satisfied that the going concern risk is minimised and managed.

Funders

We are incredibly grateful to all our funders for continuing to support us:

- The National Lottery Community Fund
- Williams Brownhill CIO
- Amman Gwendraeth Cluster Of Hywel Dda University Health Board
- Individual supporters

FUTURE DEVELOPMENTS

Our funding award from the GP cluster has now been extended for 2 years to December 2023. This will bring more opportunities for the foundation to help the local community, as we are released from the Covid-19 pandemic.

The Lottery funding for the Bereavement through Suicide project has also been extended for another year.

We are working with Swansea City AFC to organise and run a one-stop shop in the Swansea.com stadium on a weekly basis for the Swansea area. The one-stop shop will not only include the foundation but other professions aiming to help vulnerable patients.

We have partnered with West Glamorgan services to work with suicide "near misses". The foundation is called when a suicide attempt has been unsuccessful and we can work with the patient.

Certainly, for this year we are not assuming that we are out of the wood in terms of COVID-19 restrictions, so we intend to remain agile and responsive, keeping a range of opportunities that can move between face to face and virtual contact as needed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Jac Lewis foundation is a registered charity and is governed by a constitution adopted on the 10th September 2019. The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The recruitment and appointment of trustees will be discussed and approved in a trustees meeting. Trustees are selected according to the needs of the board. Current trustees are members of the local sporting teams or brought in for their expertise in areas of work from building to financial. A trustee may hold office without re-election indefinitely.

Induction and training of new trustees

New trustees, prior to appointment, will be made available the current version of the constitution and a copy of the latest accounts and trustees report. Trustees appointed with reference to specific responsibilities are provided with details of their specific role and all trustees have access to the regularly updated guidance via the Charity Commission website. Existing trustees also offer support and training where needed.

Organisational structure

The Board of Trustees appoints the staff of the organisation and oversees the operation of the organisation.

Within the current year, the foundation employed its first staff member. Subsequent to the year, the foundation has grown and employed another three members of staff. This is due to more activity within counselling and the need to service larger grants.

Remuneration is set at board level in the trustees meetings. The job profile and advert are agreed and responsibility dedicated to a member of the board to employ new staff.

Elizabeth Thomas Evans, trustee, is also considered to be key management personnel, due to her role as lead counsellor and head of operations.

The Coronavirus pandemic

The pandemic was difficult for the charity, but the difficulties of restrictions on face-to-face meetings were overcome by supplying each regular counsellors with a mobile phone to talk and text service users. This, along with video calling, allowed us to deliver the counselling that people needed.

The pandemic also added to the need for counselling. The vulnerable were left home alone with the restrictions of not meeting other households. We, as a charity, are now seeing the impact of multiple lockdowns on the mental health of the community.

Risk management

The trustees have carried out a review of the major risks to the organisation and believe that the level of reserves held is sufficient to cover adverse conditions that the organisation may face. The foundation has in place financial, personnel and health and safety controls to limit the likelihood and impact of risks. All events and activities are risk assessed prior to commencement. Disclosure and Barring Service (DBS) checks are carried out on all appropriate staff and volunteer roles. The Board of Trustees actively monitor the financial position.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185246

Principal address

216 Cwmamman Road
Glanamman
Ammanford
SA18 2AN

THE JAC LEWIS FOUNDATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Trustees

M A Rees Chairman
J V Lewis
C Williams Treasurer
E Thomas-Evans
S D Davies
R S Thomas
I W Morgan
D J Roach
S Williams

Independent Examiner

R Doyle
ACA FCCA
Gerald Thomas
Chartered Accountants
3 New Mill Court
Swansea Enterprise Park
Swansea
SA7 9FG

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on and signed on its behalf by:

.....
M A Rees - Trustee

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JAC LEWIS FOUNDATION

Independent examiner's report to the trustees of The Jac Lewis Foundation

I report to the charity trustees on my examination of the accounts of The Jac Lewis Foundation (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

R Doyle
ACA FCCA
Gerald Thomas
Chartered Accountants
3 New Mill Court
Swansea Enterprise Park
Swansea
SA7 9FG

Date:

THE JAC LEWIS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

				YEAR ENDED 30/9/21	PERIOD 1/9/19 TO 30/9/20
	Notes	Unrestricted fund £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	69,982	-	69,982	31,988
Charitable activities	5				
Counselling		-	56,932	56,932	-
Other trading activities	4	230	-	230	-
Total		70,212	56,932	127,144	31,988
EXPENDITURE ON					
Raising funds					
Counselling administration	6	5,608	-	5,608	-
Other trading activities		1,560	-	1,560	2,223
		7,168	-	7,168	2,223
Charitable activities	7				
Counselling		15,214	61,732	76,946	11,970
Merchandise		-	-	-	748
Governance costs		5,000	-	5,000	-
Total		27,382	61,732	89,114	14,941
NET INCOME/(EXPENDITURE)		42,830	(4,800)	38,030	17,047
Transfers between funds	16	(6,780)	6,780	-	-
Net movement in funds		36,050	1,980	38,030	17,047
RECONCILIATION OF FUNDS					
Total funds brought forward		17,047	-	17,047	-
TOTAL FUNDS CARRIED FORWARD		53,097	1,980	55,077	17,047

The notes form part of these financial statements

THE JAC LEWIS FOUNDATION

BALANCE SHEET
30 SEPTEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Stocks	12	1,500	-	1,500	1,600
Debtors	13	268	4,982	5,250	-
Cash at bank		<u>57,117</u>	<u>7,794</u>	<u>64,911</u>	<u>15,447</u>
		58,885	12,776	71,661	17,047
CREDITORS					
Amounts falling due within one year	14	(5,788)	(1,196)	(6,984)	-
		<u>53,097</u>	<u>11,580</u>	<u>64,677</u>	<u>17,047</u>
NET CURRENT ASSETS					
		<u>53,097</u>	<u>11,580</u>	<u>64,677</u>	<u>17,047</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		53,097	11,580	64,677	17,047
ACCRUALS AND DEFERRED INCOME	15	-	(9,600)	(9,600)	-
		<u>53,097</u>	<u>1,980</u>	<u>55,077</u>	<u>17,047</u>
NET ASSETS					
		<u>53,097</u>	<u>1,980</u>	<u>55,077</u>	<u>17,047</u>
FUNDS	16				
Unrestricted funds				53,097	17,047
Restricted funds				<u>1,980</u>	-
TOTAL FUNDS				<u>55,077</u>	<u>17,047</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
M A Rees - Trustee

.....
J V Lewis - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

The Jac Lewis Foundation is a CIO, registered with the Charity Commission for England and Wales. The registered number is 1185246 and principal address is 216 Cwmamman Road, Glanamman, Ammanford, SA18 2AN.

The functional and presentation currency of the financial statements is the Pound Sterling (£) and balances are rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The presentation currency of these financial statements is the Pound Sterling (£).

Going concern

The charity is reliant on the continuing support of its grant funders, as a significant proportion of the charity's income is by way of grants. The charity has successfully secured its current grant up to December 2023 and other grants have been secured for the 2022 year.

The charity has increased its employee numbers since the balance sheet date and some employee costs are not covered by grant income. The charity is therefore reliant upon unrestricted income, including donations, to cover part of its salary costs and other unrestricted expenditure. However, the trustees closely monitor financial information and projections to ensure that sufficient reserves are held to cover unrestricted costs and, ultimately, the trustees could reduce such costs without significantly impacting services delivered to beneficiaries via the grant-funded counselling.

Therefore, the trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in preparing the financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors which are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision only affects that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the critical judgements that the trustees have made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

2. ACCOUNTING POLICIES - continued

Critical accounting judgements and key sources of estimation uncertainty

Merchandising stock

Costs is estimated based on the number of items held and the average cost per item.

Impairment of assets

Assets are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Financial Activities.

Provisions and contingencies

Provisions are recognised when the charity has a present obligation as a result of a past event and a reliable estimate can be made of a probable adverse outcome. Otherwise, material contingent liabilities are disclosed unless a transfer of economic benefits is considered remote. Contingent assets are only disclosed if an inflow of economic benefits is probable.

Quantification of volunteer time

The donated time by volunteer student counsellors is an integral resource in delivery of the charity's services and has been quantified based upon estimated total volunteer hours and based upon the assessed market rate of the counselling services provided.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations

Grants and donations are recognised when the charity has unconditional entitlement to the resource. In the event that grant income is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised in full until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and treasurer costs together with support costs.

Tangible fixed assets

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stocks

Tangible fixed assets are only capitalised if they have a value exceeding £500 and can be used by the charity for more than one year.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

2. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated services or facilities

Such amounts are recognised as incoming resources and resources expended when the benefit to the charity can be reasonably quantified or measured and is considered material to the charity.

Financial instruments

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value

3. DONATIONS AND LEGACIES

	YEAR ENDED 2021 £	PERIOD 1/9/19 TO 2020 £
Donations	23,455	31,988
Swansea City AFC donation	10,000	-
Non-performance grants	4,000	-
Donated student volunteering time (see note 11)	<u>32,527</u>	<u>-</u>
	<u>69,982</u>	<u>31,988</u>

4. OTHER TRADING ACTIVITIES

	YEAR ENDED 30/9/21 £	PERIOD 1/9/19 TO 30/9/20 £
Merchandise	<u>230</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

5. INCOME FROM CHARITABLE ACTIVITIES

Grants	Unrestricted	Restricted	YEAR ENDED 30/09/21	PERIOD 1/9/19 TO 30/9/20
	£	£	£	£
Hywel Dda University Health Board	-	47,292	47,292	-
The National Lottery Community Fund	-	9,640	9,640	-
	<u>-</u>	<u>56,932</u>	<u>56,932</u>	<u>-</u>

6. COUNSELLING ADMINISTRATION

	YEAR ENDED 30/9/21	PERIOD 1/9/19 TO 30/9/20
	£	£
Wages	3,338	-
Social security	53	-
Pensions	9	-
Rent, rates and water	1,500	-
Insurance	286	-
Advertising	220	-
Sundries	163	-
Computer and ICT	17	-
Bank charges	<u>22</u>	<u>-</u>
	<u>5,608</u>	<u>-</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Counselling	75,498	1,448	76,946
Governance costs	<u>-</u>	<u>5,000</u>	<u>5,000</u>
	<u>75,498</u>	<u>6,448</u>	<u>81,946</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Telephone and subscriptions	1,448	-	-	1,448
Accountancy and treasurer fees	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
	<u>1,448</u>	<u>-</u>	<u>5,000</u>	<u>6,448</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

9. TRUSTEES' REMUNERATION AND BENEFITS

Two trustees received remuneration for services provided to the charity in the year. C Williams received £2,500 in respect of treasurer services and E Thomas-Evans received £22,500 in respect of counselling services.

The remaining trustees all gave their time and expertise freely without any form of remuneration or other benefit in cash or kind (2020 - £nil).

Trustees' expenses

There were no trustees' expenses paid made for the year ended 30 September 2021 nor for the period ended September 2020.

Trustees gave unrestricted donations totalling £1,520 within the year (2020: £500).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,988	-	31,988
EXPENDITURE ON			
Raising funds			
Other trading activities	<u>2,223</u>	<u>-</u>	<u>2,223</u>
	2,223	-	2,223
Charitable activities			
Counselling	11,970	-	11,970
Merchandise	748	-	748
Total	<u>14,941</u>	<u>-</u>	<u>14,941</u>
NET INCOME	<u>17,047</u>	<u>-</u>	<u>17,047</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>17,047</u></u>	<u><u>-</u></u>	<u><u>17,047</u></u>

11. STUDENT VOLUNTEERS

The value of volunteers' time given within the year is estimated with reference to the recorded number of volunteer hours multiplied by the estimated hourly rate that an employee would have been paid for carrying out the service. The quantified benefit to the charity for volunteers' time was in the region of £32,527 given that an estimated 1,913 hours were estimated as being spent.

12. STOCKS

	2021 £	2020 £
Stocks	<u>1,500</u>	<u>1,600</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Accrued income	3,542	-
Prepayments	<u>1,708</u>	<u>-</u>
	<u>5,250</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,020	-
Taxation and social security	737	-
Other creditors	<u>5,227</u>	<u>-</u>
	<u>6,984</u>	<u>-</u>

15. ACCRUALS AND DEFERRED INCOME

	2021 £	2020 £
Accruals and deferred income	<u>9,600</u>	<u>-</u>

16. MOVEMENT IN FUNDS

	At 1/10/20 £	Net movement in funds £	Transfers between funds £	At 30/9/21 £
Unrestricted funds				
General fund	17,047	42,830	(6,780)	53,097
Restricted funds				
NHS	-	(6,780)	6,780	-
Bereavement Through Suicide	<u>-</u>	<u>1,980</u>	<u>-</u>	<u>1,980</u>
	<u>-</u>	<u>(4,800)</u>	<u>6,780</u>	<u>1,980</u>
TOTAL FUNDS	<u>17,047</u>	<u>38,030</u>	<u>-</u>	<u>55,077</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,212	(27,382)	42,830
Restricted funds			
NHS	47,292	(54,072)	(6,780)
Bereavement Through Suicide	<u>9,640</u>	<u>(7,660)</u>	<u>1,980</u>
	<u>56,932</u>	<u>(61,732)</u>	<u>(4,800)</u>
TOTAL FUNDS	<u>127,144</u>	<u>(89,114)</u>	<u>38,030</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**16. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	Net movement in funds £	At 30/9/20 £
Unrestricted funds		
General fund	17,047	17,047
TOTAL FUNDS	<u>17,047</u>	<u>17,047</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,988	(14,941)	17,047
TOTAL FUNDS	<u>31,988</u>	<u>(14,941)</u>	<u>17,047</u>

17. RELATED PARTY DISCLOSURES

During the year, the charity paid £1,500 (2020: £nil) to Ammanford AFC for the rental of facilities.

At the period end, the charity owed £2,500 (2020: £nil) to trustees in respect of services provided.

18. POST BALANCE SHEET EVENTS

Following the year end a new NHS service agreement was signed. The new agreement will provide funding of £300,000 for the period of 01/01/2022 - 31/12/2023.

Accounts

Charity registration number: 1185246

The Jac Lewis Foundation

Annual Report and Financial Statements

for the period from 10 September 2019 to 30 September 2020

The Jac Lewis Foundation

Contents

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Independent Examiner's Report	4
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Balance Sheet	6
Cash Flow Statement	7
Notes to the Financial Statements	8 to 10

The Jac Lewis Foundation

Reference and Administrative Details

Chairman	M A Rees
Trustees	M A Rees J V Lewis E Thomas-Evans C Williams S D Davies R S Thomas I W Morgan D J Roach S Williams
Principal Office	216 Cwmaman Road Glanaman Ammanford SA18 2AN
Charity Registration Number	1185246
Independent Examiner	LHP Auditors Ltd Llys Deri Parc Pensarn Carmarthen SA31 2NF

The Jac Lewis Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 30 September 2020.

Objectives and activities

Objects and aims

To relieve the mental and physical sickness of persons by the provision of counselling and support for such persons.

The aim of the charity is to improve the mental health and raise awareness of mental health in the local community.

Public benefit

The charity provides 1-1 counselling sessions and preventative wellbeing workshops to decrease mental health difficulties, increase wellbeing and resilience within the community. The charity operates throughout Wales.

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

Use of volunteers

Volunteers range from trainee councillors to community mentors that want to help out where they can.

Achievements and performance

During the first year The Jac Lewis Foundation has had over 100 referrals for counselling services.

Financial review

During the first year the momentum of the charity was strong with lots of individual donations as well as corporate events. Finances are strong and will cover another year of fixed costs.

Policy on reserves

Reserves are built so that without income the charity can provide the services needed for at least another 12 months.

Plans for future periods

Aims and key objectives for future periods

The charity will provide counselling services as and when needed by individuals.

The charity has the capacity within current volunteers to expand beyond the local community.

Specialist therapists have been recruited by the charity to offer specific treatment to individuals at a much shorter waiting.

Structure, governance and management

Nature of governing document

The charity is governed by its constitution

Recruitment and appointment of trustees

The recruitment and appointment of trustees will be discussed and approved in a trustees meeting.

The Jac Lewis Foundation

Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

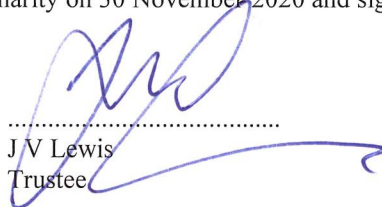
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 30 November 2020 and signed on its behalf by:



M A Rees
Chairman and Trustee



J V Lewis
Trustee

The Jac Lewis Foundation

Independent Examiner's Report to the trustees of The Jac Lewis Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2020 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Jac Lewis Foundation 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 The Jac Lewis Foundation's accounts carried out under section 145 of the 2011 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 Jac Lewis Foundation 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 accounting 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.

.....
LHP Auditors Ltd

Llys Deri
Parc Pensarn
Carmarthen
SA31 2NF

30 November 2020

The Jac Lewis Foundation

Statement of Financial Activities for the Period from 10 September 2019 to 30 September 2020

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		31,988	31,988
Total income		<u>31,988</u>	<u>31,988</u>
Expenditure on:			
Charitable activities		(14,941)	(14,941)
Total expenditure		<u>(14,941)</u>	<u>(14,941)</u>
Net income		<u>17,047</u>	<u>17,047</u>
Net movement in funds		<u>17,047</u>	<u>17,047</u>
Reconciliation of funds			
Total funds carried forward	7	<u><u>17,047</u></u>	<u><u>17,047</u></u>

All of the charity's activities derive from continuing operations during the above period.

The Jac Lewis Foundation
(Registration number: 1185246)
Balance Sheet as at 30 September 2020

	Note	2020 £
Current assets		
Stocks	5	1,600
Cash at bank and in hand	6	<u>15,447</u>
		<u>17,047</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>17,047</u>
Total funds	7	<u>17,047</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 30 November 2020 and signed on their behalf by:



 M A Rees
 Chairman and Trustee



 J V Lewis
 Trustee

The Jac Lewis Foundation

Cash Flow Statement for the Period from 10 September 2019 to 30 September 2020

	Note	2020 £
Cash flows from operating activities		
Net cash income		17,047
Working capital adjustments		
Increase in stocks	5	<u>(1,600)</u>
Net cash flows from operating activities		<u>15,447</u>
Net increase in cash and cash equivalents		15,447
Cash and cash equivalents at 10 September		<u>-</u>
Cash and cash equivalents at 30 September		<u><u>15,447</u></u>

All of the cash flows are derived from acquisitions in the current financial period.

The Jac Lewis Foundation

Notes to the Financial Statements for the Period from 10 September 2019 to 30 September 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The Jac Lewis Foundation

Notes to the Financial Statements for the Period from 10 September 2019 to 30 September 2020

Taxation

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

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

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

Fund structure

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

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Regular giving and capital donations	31,988	31,988
Total for period ended 30 September 2020	31,988	31,988

3 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £500 for the year.

The Jac Lewis Foundation

Notes to the Financial Statements for the Period from 10 September 2019 to 30 September 2020

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Stock

	2020 £
Stocks	<u>1,600</u>

6 Cash and cash equivalents

	2020 £
Cash at bank	<u>15,447</u>

7 Funds

	Incoming resources £	Resources expended £	Balance at 30 September 2020 £
Unrestricted funds			
General	<u>31,988</u>	<u>(14,941)</u>	<u>17,047</u>

8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2020 £
Current assets	<u>17,047</u>	<u>17,047</u>

9 Related party transactions

During the period the charity made the following related party transactions:

CBT Wales Counselling Service

(Trustee in common)

Counselling services are charged at arm's length. Total payable in the year was £11,520. At the balance sheet date the amount due to/from CBT Wales Counselling Service was £Nil. The provision for doubtful debts from the related parties at the balance sheet date was £Nil. Amounts written off in the period in respect of amounts due to or from related parties was £Nil.