

**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

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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.

THE JAC LEWIS FOUNDATION

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.

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

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	<u>27,382</u>	<u>61,732</u>	<u>89,114</u>
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>

THE JAC LEWIS FOUNDATION

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.