



Digitally Signed Document

Document ID: 72D26A8029B4BD

Document Details

Filename:	Signed accounts.pdf
Client of:	Ashmole & Co

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.

Digital Certificate

The approved PDF file has been digitally certified. Please check the Digital Certificate information in your PDF viewer to verify the Digital Certificate authenticity and the PDF has not been tampered with.

On behalf of:	Ashmole & Co
PDF digital certificate:	IRIS Software Group Limited
Digital certificate issued by:	GlobalSign

Please keep a copy of this document for your records. is powered by IRIS OpenSpace.

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

Contents of the Financial Statements
for the Year Ended 30th September 2024

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 24
Detailed Statement of Financial Activities	25 to 26

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)

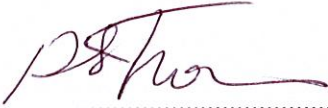
Independent Examiner

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 on28/07/2025..... 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

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
	<hr/>	<hr/>	<hr/>
At 30th September 2024	1,456	6,974	8,430
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1st October 2023	455	1,526	1,981
Charge for year	364	1,353	1,717
	<hr/>	<hr/>	<hr/>
At 30th September 2024	819	2,879	3,698
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30th September 2024	637	4,095	4,732
	<hr/>	<hr/>	<hr/>
At 30th September 2023	1,001	2,954	3,955
	<hr/>	<hr/>	<hr/>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Trade debtors	50,290	-
Prepayments and accrued income	75	-
	<hr/>	<hr/>
	50,365	-
	<hr/>	<hr/>

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
	<hr/> 132,004	<hr/> 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	-
	<hr/> 486,256	<hr/> 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
	<hr/> 408,052	<hr/> 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
	<hr/>	<hr/>
	121,772	110,506
 Finance		
Bank charges	256	293
 Governance costs		
Accountancy	5,821	4,100
Legal Fees	528	640
	<hr/>	<hr/>
	6,349	4,740
	<hr/>	<hr/>
Total resources expended	536,429	520,947
	<hr/>	<hr/>
Net income/(expenditure)	81,873	(21,174)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements