The Charles Lewis Foundation

Trustees' Report and Financial Statements

For the year ended 31 March 2026

The Charles Lewis Foundation | Trustees' Annual Report 2025–26

Trustees' Annual Report

Period: 01 April 2025 to 31 March 2026

Charity Name	The Charles Lewis Foundation
Status	The Trust's governing document is its Trust Deed
Registration Number	1179185
Principal Address	Unit 4, Diamond Business Centre, Holland Road, Oxted, Surrey RH8 9BQ
Trustees	Della Skeates, Geoff Lewis
Independent Examiner	Shruti Soni FCCA FCIE Shruti Soni Ltd Chartered Certified Accountants 117A St. John's Hill, Sevenoaks TN13 3PE

Structure and Management

The Charles Lewis Foundation is constituted as a Trust, governed by a Trust Deed dated 13th July 2018. Should additional trustees be required, they are appointed by the existing trustees. Volunteers assist with administrative duties.

Statement on Public Benefit

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Risk Management

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks.

Activities and Objectives

The Charles Lewis Foundation is a grant-making charity supporting general charitable purposes. In order to maximise impact and ensure the responsible management of the Foundation's resources, the Trustees have determined that the Foundation will focus on making a smaller number of grants each year, targeting organisations where their contribution will make a meaningful, sustainable and measurable difference.

The Foundation particularly favours smaller charities and organisations which make good use of volunteers, have low running costs, and do not have substantial financial resources or reserves. The Trustees consider the size, financial position and funding profile of each applicant to ensure that a grant from the Foundation would represent meaningful impact.

The Trustees look to support both ongoing and new projects across the following priority areas:

- Young People
- Health
- Local Community
- The Elderly
- Animals

Most funding is directed to registered charities, though applications from any geographical area within the UK are eligible for consideration regardless of nationality, culture or ethnic origin. Full regard has been had to the Charity Commission's guidance on public benefit.

The promotion of such purpose or purposes as are exclusively charitable according to the laws of England and Wales as the charity may from time to time decide.

Achievements and Performance

The Charity made grants this year across the following categories. A refund of £2,310 was received from StrongMen in respect of a cancelled trip.

Young People

Organisation	Purpose	Amount
126th Birmingham Scouts	Replacement camping equipment for the Scout group.	£900
ABC – Assisting Berkshire Children to Read	Capital costs covering book bags, boxes, books and games to support children's literacy.	£1,000
Abby's Heroes	Three months of pizza deliveries providing meals and comfort to seriously ill children and their families.	£2,000
Bentley Beginnings	Summer trip to the seaside for disadvantaged children.	£2,250
Chris Aked Foundation	Funding five memory-making experiences for families affected by cancer, including trips to Legoland, Alton Towers, Mamma Mia the Musical and The Lion King.	£3,000
Croydon Refugee Day Centre	Monthly £16 food vouchers for 15 children under 11 living in asylum hostels, for one year.	£2,880
Kate Tullet	Art classes for vulnerable young people.	£5,460
Linden Lodge	Funding a replacement coffee machine for the school café at Linden Lodge, which is operated entirely by the pupils themselves.	£2,638.80
Linden Lodge	Towards the Woodlarks Summer 2026 Camping Trip for young blind and visually impaired students.	£2,500
Linden Lodge	Full refurbishment of the gym and fitness centre at Linden Lodge School for blind and visually impaired young people (paid in four instalments).	£25,000
Make a Difference Leadership Foundation	Psychosocial support for scholars.	£2,500
Make Them Smile	Purchasing an Acheeve Learning Station, sensory equipment, Eye Gaze Communication System and specialist seating for a SEN school.	£7,000
React	Funding two pieces of essential specialist equipment for terminally ill toddlers, both aged two, whose families could not access the items through statutory services.	£2,845.70
Spread Some Sunshine	Teddy bears, days out and colour, music and light therapy for children in need.	£6,275
The Garden Classroom	Waterproof clothing and essential camping items for outdoor learning activities.	£2,000
Their Voice	20 educational rucksacks for young people in need.	£2,104.50

Young People & Health

Organisation	Purpose	Amount
Chartwell Cancer Trust	Funding of a patient monitor for young cancer patients.	£6,684
MACS	Purchasing of laptops for young people and families affected by limb difference.	£4,400
Magical Taxis	4 taxis for the 2025 trip to Disneyland Paris for children with serious health conditions.	£6,000
Magical Taxis	4 taxis for the 2026 trip to Disneyland Paris for children with serious health conditions.	£7,000

Health

Organisation	Purpose	Amount
Heart Cells Foundation	Funding of heart failure treatment using patients' own stem cells.	£5,000
Kids Cancer Charity	Funding ten Surrey families — including two from Oxted — with desperately needed respite breaks on the Welsh coast.	£5,000
Omega	Funding the recruitment and training of 30 new volunteers for Omega's Chatterbox telephone befriending programme, which provides weekly supportive calls to profoundly isolated people across the UK.	£3,000
St Raphael's Hospice	Part funding of new syringe drivers for palliative care.	£500
Surrey Drug & Alcohol Care	Funding towards the Telephone Counselling Service supporting people in Surrey affected by alcohol, drug dependency and domestic violence.	£1,500

The Elderly

Organisation	Purpose	Amount
Memories Are Golden	Christmas hampers and festive meals for people living with dementia in the community.	£2,660

Local Community

Organisation	Purpose	Amount
Off The Streets	Towards a disabled access ramp at the shelter.	£3,000
Rural Coffee Caravan	Two village visits bringing community connection to isolated rural communities.	£908
Transformation CPR	110 food baskets for families in need.	£2,500

Animals

Organisation	Purpose	Amount
Ability Dogs 4 Young People	Veterinary care, food and equipment for assistance dogs supporting young people with disabilities.	£8,000

Refunds Received

Organisation	Purpose	Amount
StrongMen	Refund – cancelled trip	(£2,310)

Grant Impact: Year Ended 31 March 2025

The table below sets out the grants made during the year ended 31 March 2025, together with the purposes for which funding was given and the impact reported by recipient organisations.

Organisation	Amount	Purpose	Impact
Acheinu Cancer Support	£4,640	Providing winter holiday activity packs for 80 children and a nutritional dinner for 80 children over 4 days.	Funded a two-week Winter Holiday Activity Pack programme for 80 children affected by cancer. Parents described the programme as profoundly impactful, with one mother arriving home after chemotherapy to find her children happy and well-fed.
Alice Cross Community Centre	£1,020	Artist costs and new instruments.	Funded 24 weeks of enhanced Music for Dementia sessions, supporting 15–20 people living with dementia and their carers each week. Participants described feeling wonderful, elated and energised after sessions.
Bentley Beginnings	£2,250	Cost of summer trip to cover coaches and spending money for 90 children.	Both trips were thoroughly enjoyed by all children. The grant contributed to a year of activities that also included Christmas celebrations with a visit to Father Christmas, food and presents.
Bollington Community Association	£2,000	Costs to continue running the Bridgend Buddies project, reducing isolation and depression for older people.	Recruited 9 new volunteer Buddies supporting 9 newly matched vulnerable and isolated people, while maintaining 17 existing partnerships. One participant described how being matched with a Buddy transformed her wellbeing.
BOOM Theatre	£3,344	Financial assistance for a youth theatre group with the staging of Everybody's Talking About Jamie.	The run of 8 performances was largely sold out, with multiple standing ovations and audiences comparing it favourably to professional West End productions.
Caring Together	£360	Costs for a creative writing tutor.	Sessions provided a stimulating and supportive environment for participants to express themselves, share memories and build friendships. Members reported increased confidence, improved mood and reduced loneliness. One participant said the group had given them the confidence to share their writing and helped them feel connected again; another reflected that in writing he found an outlet he never knew he needed, brought to tears by what he was able to express.
Children's Hospital Pyjamas	£1,000	Pyjama distributions for one location for one year.	Funded 92 pairs of pyjamas donated to the Riverbank Ward at Bedford Hospital. In 2025 the charity distributed 32,555 pairs across 347 locations – a 570% increase since 2018.
Cleanup UK	£900	Marketing assets for 3 Clean Up Hubs in Thanet.	The wider programme established four new Cleanup Hubs, equipped 40 volunteer teams, recruited 80 new volunteers and resulted in over 150 bags of litter collected in 200 sessions over 12 months.
CoActive Arts	£750	Towards staff costs for 10 sessions of The Steering Group.	6 members with learning disabilities took on real organisational responsibilities including chairing meetings and planning events. Members reported feeling more adult, more independent and on an equal footing.
Contact Hostel	£3,000	Good Memories project providing positive experiences for residents, including birthday cakes,	The hostel housed 22 vulnerable young women in 2023–24, with 45% achieving a planned move to independent accommodation. Residents described the experiences as transformative.

		celebratory meals and trips out.	
Crawley Open House	£5,000	Continuation of the monthly mobile dental unit to provide dental treatment.	82% of residents were not registered with a dentist. In 2024–25, 11 monthly Dentaid visits were held and 79 patients were treated for extractions, fillings, restorations and check-ups.
Cyclists Fighting Cancer	£1,000	Funding of 2 lightweight bikes or trikes for children with cancer.	One recipient, 10-year-old Tomas, had brain surgery leaving him with a movement disorder. His trike enabled the family to ride together for the first time, with his physiotherapist noting improvements in control and strength within weeks.
Dearne Valley Venture	£2,000	Funding towards costs during the closure period whilst the centre undergoes refurbishment.	The grant enabled all bills to be paid during the closure, allowing the community centre to reopen and resume income-generating activities for the community it serves.
ExeAccess	£2,000	Part of the cost of replacing their Tramper vehicle.	Part-funding the purchase of a Tramper all-terrain mobility vehicle, enabling disabled customers to attend outdoor events and activities they would otherwise have been unable to access.
Families United Network	£1,080	Activity costs for skills workshops to help young people with physical and cognitive disabilities.	100% of participants reported enjoying the workshops and feeling confident in the skills learned, and 90% wished to attend further courses.
Friends of Jubilee Pool	£960	New lane dividers to replace old ones that are no longer usable.	The purchase of additional ropes enabled a fixed pool setup supporting growth from 3 to 5 swimming instructors per day, increasing the number of people who can be trained at any one time.
Green Wrythe School	£1,500	Supermarket vouchers for families in need at Christmas.	Assisted with Christmas food shopping for some of the school's most needy families.
Headway Surrey	£1,741	Provision of a monthly young persons group for brain injury survivors for 1 year.	63 attendances over the year. Young adults described the group as giving them somewhere to meet people who understand them. One participant suffered a stroke at 21 and has since begun rebuilding his social confidence.
Hope's Place	£1,250	Funding the costs of one course for disadvantaged young people.	Outcomes showed improvements in emotional intelligence, resilience, self-esteem and decision-making. A Deputy Head Teacher noted it was the intervention having the most lasting impact of all those tried.
In Charley's Memory	£1,000	Funding towards the core costs of this young people's mental health charity.	728 individuals received 7,818 counselling appointments, 77% of them aged 11–25. 95% of clients reported their concerns had improved and 95% said the support had led to positive changes in their life.
Leeds Children's Charity	£2,772	Replacement of core activity equipment for children experiencing abuse, neglect and poverty.	To date the funded equipment has supported 2,773 children in experiencing first-time activities and time in nature.
Linden Lodge Charitable Trust	£375	Daisy Player for young blind students to aid them in learning.	The player's self-voicing controls, built-in speaker and tactile high-contrast keys make it independently operable, supporting pupils' literacy development and learning.
London Wheelchair Rugby Club	£2,000	To go towards the annual project costs, including their volunteer costs.	The club describes itself as a second family for many players, offering inclusion, camaraderie and social connection for individuals who face daily challenges.

Love Squared	£600	Full costs for a trip to Bristol Zoo for 10 children with mental health needs.	The trip provided a safe, joyful and enriching experience for children who face significant daily challenges, giving them the opportunity to engage with nature and animals in a supported environment.
MACS	£1,500	Half the costs of their newsletter reaching approximately 1,000 people.	The newsletter keeps isolated families connected to peer support, information and the wider MACS community.
Make Them Smile	£2,500	Funding towards various items of specialised equipment for a secondary SEN school in Upper Norwood.	The school's Occupational Therapist described the team as delighted, particularly by the iPads which were desperately needed to support pupils and the team of teachers and Communication Assistants.
MammaKind	£2,000	Funding towards the cost of the rent of their warehouse for this baby bank.	In 2024 the charity reached 2,730 family members including 1,571 children, with 100% of surveyed clients saying their needs had been met and their wellbeing improved.
Master Park Pavilion Charity	£10,000	Part funding of audio and visual equipment at the Pavilion.	The grant resolved a critical issue and enabled the Hub to open fully to the community. The Hub's Pay-It-Forward scheme provides free space to local charities including a suicide prevention charity, a hospice and a Memory Cafe.
Memories Are Golden	£1,650	Christmas Project for those living with dementia – personalised hamper, Christmas dinner and festive entertainment.	Service users described feeling so lucky and grateful, saying they had a really lovely time eating together and socialising.
MHA	£2,520	Tutor costs for chair based exercise classes for 1 year.	Members recorded improvements across all wellbeing indicators, including 86% reporting reduced loneliness, 82% greater happiness and 80% improved sense of purpose. A Social Return on Investment study found £5.58 of social value created for every £1 invested.
MyTime Young Carers	£3,000	Part of the costs of the Making Memories Programme for young carers.	95% of participants had fun, 97% felt less stressed and 95% felt part of a community. The grant also contributed to 1,840 personalised Christmas bags distributed to young carers.
Nature Nook	£3,450	Housing and veterinary scales for an exotic animal rescue centre.	The new enclosures housed 20 rabbits. The veterinary scales enabled accurate health monitoring for over 120 animals. In total, the charity provided support for over 200 animals during the grant period.
Ner Yisrael Educational Trust	£2,000	Assisting with urgent building repairs for their thriving community centre.	The second stage of the building project was completed in early 2026 and is now in full use, providing much needed additional space for children's and adult social and educational activities.
Nightingale Hammerson	£2,500	Specialist melamine bowls, plates and cups to allow residents to maintain independence when enjoying meals.	These items strengthened our ability to provide tailored mealtime supported. By promoting independence and maintaining dignity during meals, these resources also contributed to increased food and fluid intake, positively impacting overall wellbeing and quality of life.
Oscar's Paediatric Brain Tumour Charity	£3,015	15 Booster Boxes for children with brain tumours and their siblings.	Parents described the boxes as feeling like Christmas, with children smiling and forgetting their worries. The project also acts as a gateway to further support including speech therapy, counselling and travel insurance.
PSDS	£1,200	Cost of summer party with	A joyous celebration providing an especially

		Singing Hands.	warm welcome for new families attending their first PSDS event.
Reminiscence Learning	£1,365	The cost of a Memory Activity Group for people living with dementia and those who support them.	Sessions combine reminiscence activities, music, sensory stimulation and socialising. Beneficiaries describe the sessions as a lifeline.
Scotswood Garden	£2,500	Enhancing Scotswood Garden with a gardening for dementia project.	43 weekly outdoor sessions, 48 supported volunteering sessions and 6 outreach visits to local care homes. Carers reported improvements in wellbeing, mood and physical movement.
Shift.MS	£2,500	Costs towards fundraising gap to enable support for newly diagnosed people with MS.	3,751 MSers were reached with 24/7 peer support and 111 people received one-to-one support through the Buddy Network. 94% said involvement improved their outlook on MS.
Solent Sharks	£1,100	New camera equipment, tripod and Bluetooth speakers for wheelchair rugby training sessions.	The equipment enables players and coaches to review footage to assess and improve performance – a coaching tool that would otherwise be out of reach for a small disabled sports club.
Spread Some Sunshine	£5,000	To purchase Christmas and birthday presents for children in need.	Funding birthday and Christmas presents for 528 children in some of the most vulnerable circumstances, including children in domestic violence safe houses, modern slavery shelters and hospital wards.
St Raphael's Hospice	£500	Part funding of new syringe drivers for palliative care	Contributing towards the purchase of 7 new syringe drivers, essential medical devices that deliver pain and symptom relief medication in controlled doses over time, ensuring accuracy of dosage for patients receiving end-of-life care. Each device costs approximately £1,300, and the grant formed a vital part of securing the full set of new equipment, making a direct difference to the comfort and wellbeing of patients and their families at the most important time in their lives.
Step by Step London	£1,500	A trip to an interactive farm to enable children with disabilities to engage directly with animals.	Participants fed animals and took part in outdoor activities, experiencing new opportunities that would otherwise have been beyond their reach.
StrongMen	£2,310	Funding for the Zip World activity on an August Weekender trip for bereaved men.	Grant subsequently refunded.
Sunshine Wishes Children's Charity	£1,000	Towards the cost of essential item care packages and keeping the pantry stocked.	Over the year the scheme supported 753 families, with the broader charity reaching over 3,100 families including more than 6,000 children.
The Bike Experience	£1,000	Towards the cost of a bike experience day.	Participants progressed from stabilised 125cc rides to solo laps of the track on specially adapted full-size motorcycles.
The Friend's of Dolphin	£1,000	Part of the costs of the new Dolphin boat for disabled people around Poole Harbour.	The new vessel enables The Friends of Dolphin to continue taking disabled people of all ages on trips around Poole Harbour and up to Wareham.
The Island Trust	£1,454	Towards the costs of their Ocean Discoverability programme for young people to experience sailing.	All participants reported an increase in their knowledge of the sea and marine life.
The Robin Cancer Trust	£1,500	Education and awareness programme for Germ Cell Cancer, typically affecting 16–35 year olds.	28 podcast episodes had been released, with 3,200 listens and 665,000 people engaged through social media content.

Theodora Children's Charity	£1,000	Funding towards the cost of their Giggle Doctor Programme.	In 2024, the charity supported 15,687 children across 14 hospitals. Families described the visits as helping children feel less frightened and isolated during treatment.
Time to Talk Befriending	£936	Volunteer recruitment costs.	The grant helped recruit 88 new volunteers, supporting 620 older people with an average age of 83. 95% agreed befriending had helped overcome loneliness.
Victoria's Promise	£5,000	Funding towards extending services for young women with cancer to Frimley Park Hospital.	Within the first six weeks, 13 new women and their families were supported. 88.9% of women surveyed said support had reduced their anxiety and loneliness.

Financial Review

Funding is received annually by way of a donation from Mrs M A Koppel, the sister of the late Charles Lewis. Total income and expenditure during the year were £125,000 (2025: £125,000) and £125,749 (2025: £109,508) respectively, leaving a net expenditure at the end of the year of £749 (2025: net income £15,492).

The charity holds no reserves, as it has no overheads. No funds are held as custodian trustee on behalf of others.

Statement of Trustees' Responsibilities

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

In preparing these financial statements, the trustees are required to:

a) select suitable accounting policies and apply them consistently;
b) observe the methods and principles in the Charities SORP;
c) make judgments and accounting estimates that are reasonable and prudent;
d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 21st June 2026 and signed on their behalf by:

Della Skeates
Trustee

Signature: DSkeates

Date: 21st May 2026

Geoff Lewis
Trustee

Signature: Geoff Lewis

Date: 21st May 2026

Registered Charity No. 1179185

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

I report on the financial statements of the Trust for the year ended 31 March 2026 as set out on pages 13 to 21.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shruti Soni

Shruti Soni FCCA FCIE Date: 5th June 2026
Shruti Soni Ltd ● Chartered Certified Accountants
117A St. John's Hill, Sevenoaks TN13 3PE

Statement of Financial Activities

For the year ended 31 March 2026

	2026			2025		
	Unrestricted £	**Restricted £**	**Total £**	**Unrestricted £**	**Restricted £**	**Total £**
Income from:						
Donations and legacies (Note 2)						
Donation receivable	100,000	-	100,000	100,000	-	100,000
Gift aid receivable	25,000	-	25,000	25,000	-	25,000
Total income	**125,000**	**-**	**125,000**	**125,000**	**-**	**125,000**
Expenditure on:						
Charitable activities – Grant making (Note 3)	125,749	-	125,749	109,508	-	109,508
Total expenditure	**125,749**	**-**	**125,749**	**109,508**	**-**	**109,508**
Net income / (expenditure) for the year	**(749)**	**-**	**(749)**	**15,492**	**-**	**15,492**
Net movement in funds (Note 9)	**(749)**	**-**	**(749)**	**15,492**	**-**	**15,492**
Reconciliation of funds:						
Total funds brought forward	65,691	-	65,691	50,199	-	50,199
Total funds carried forward	**64,942**	**-**	**64,942**	**65,691**	**-**	**65,691**

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 9 to the financial statements.

Balance Sheet

As at 31 March 2026

	2026 £	2025 £
Current assets		
Cash at bank and in hand	65,990	66,669
Total current assets	**65,990**	**66,669**
Creditors: amounts falling due within one year (Note 7)	(1,048)	(978)
Net current assets	**64,942**	**65,691**
Total net assets	**64,942**	**65,691**
The funds of the charity:		
Unrestricted income funds – General funds	64,942	65,691
Total charity funds	**64,942**	**65,691**

The financial statements were approved and authorised for issue by the Board on 21st May 2026.
Signed on behalf of the board of trustees

Signed: 

Name: Della Skeates Trustee

Notes to the Financial Statements

For the year ended 31 March 2026

Note 1 – Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a ‘true and fair view’ and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

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

b) Public benefit entity

The Foundation meets the definition of a public benefit entity under FRS 102.

c) Going concern

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

Key judgements that the Trust has made which have a significant effect on the accounts include estimating accrued income for gift aid claim.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period..

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the Foundation in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of Grant Making undertaken to further the purposes of the charity and their associated support costs. Grants payable are recognised in the SOFA when they are approved by the Trustees and recipient has been informed.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising currently the cost of independent examination, is apportioned to Grant Making activity in full

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Note 2 – Income from Donations and Legacies

	2026 Unrestricted £	2026 Restricted £	2026 Total £	2025 Total £
Donation receivable	100,000	-	100,000	100,000
Gift aid receivable	25,000	-	25,000	25,000
Total	**125,000**	**-**	**125,000**	**125,000**

Note 3 – Analysis of Expenditure

	Grant making £	Cost of raising funds £	Support costs £	2026 Total £	2025 Total £
Grants payable	126,506	-	-	126,506	107,542
Grants returned	(2,310)	-	-	(2,310)	-
Independent examination	-	-	1,078	1,078	978
Sundry expense	-	-	449	449	928
Bank charges	-	-	26	26	60
Sub-total	**124,196**	**-**	**1,553**	**125,749**	**109,508**
Support costs allocated to grant making	1,553	-	(1,553)	-	-
Total expenditure 2026	**125,749**	**-**	**-**	**125,749**	
Total expenditure 2025	**109,508**	**-**	**-**	**109,508**	

All expenditure in 2026 and 2025 was from unrestricted funds. Grants are awarded for specific purposes as determined by the Trustees.

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

Note 4 – Grant Making: Year Ended 31 March 2026

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

Organisation	Amount £	Purpose
126th Birmingham Scouts	900	Replacement camping equipment
Abby's Heroes	2,000	3 months pizza delivery support
ABC – Assisting Berkshire Children	1,000	Book bags, boxes, books and games
Ability Dogs 4 Young People	8,000	Veterinary care, food and equipment
Bentley Beginnings	2,250	Summer trip to the seaside
Chartwell Cancer Trust	6,684	Patient monitor
Chris Aked Foundation	3,000	6 memory making days
Croydon Refugee Day Centre	2,880	Monthly food vouchers for children living in asylum hostels
Heart Cells Foundation	5,000	Funding treatment of heart failure patients using their own stem cells
Kate Tullet	5,460	Art classes for vulnerable young people
Kids Cancer Charity	5,000	Respite breaks for 10 Surrey families
Linden Lodge	2,639	Coffee machine
Linden Lodge	2,500	Woodlarks Summer 2026 Camping Trip
Linden Lodge	25,000	Refurbishment of gym/fitness centre (4 instalments)
MACS	4,400	Purchasing of laptops
Magical Taxis	6,000	4 taxis for 2025 trip to Disneyland Paris
Magical Taxis	7,000	4 taxis for 2026 trip to Disneyland Paris
Make a Difference Leadership Foundation	2,500	Psychosocial support for scholars
Make Them Smile	7,000	Specialist sensory and communication equipment
Memories are Golden	2,660	Christmas hampers and meals
Off The Streets	3,000	Disabled access ramp at the shelter
Omega	3,000	Volunteer costs for telephone befriending programme
React	2,846	Specialist buggy and made-to-fit bean bag for disabled children
Rural Coffee Caravan	908	2 village visits
Spread Some Sunshine	6,275	Teddy bears, days out and colour, music & light therapy
St Raphael's Hospice	500	Part-funding of new syringe drivers
Strongmen – Refund (cancelled trip)	(2,310)	Grant refunded
Surrey Drug & Alcohol Care	1,500	Group sessions focusing on domestic violence and substance abuse
The Garden Classroom	2,000	Waterproof clothing and camping essentials
Their Voice	2,104	20 educational rucksacks
Transformation CPR	2,500	110 food baskets
Total grants payable	**124,196**	

Note 4 (continued) – Grant Making: Year Ended 31 March 2025

All grants were paid to institutions. Details of the impact of grants made in this year are set out in the Trustees' Annual Report.

Organisation	Amount £	Purpose
Acheinu Cancer Support	4,640	Providing winter holiday activity packs for 80 children and a nutritional dinner for 80 children over 4 days.
Alice Cross Community Centre	1,020	Artist costs and new instruments.
Bentley Beginnings	2,250	Cost of summer trip to cover coaches and spending money for 90 children.
Bollington Community Association	2,000	Costs to continue running the Bridgend Buddies project for another year, reducing isolation and depression for older people.
BOOM Theatre	3,344	Financial assistance for a youth theatre group with the staging of Everybody's Talking About Jamie.
Caring Together	360	Costs for a creative writing tutor.
Children's Hospital Pyjamas	1,000	Pyjama distributions for one location for one year.
Cleanup UK	900	Marketing assets for 3 Clean Up Hubs in Thanet.
CoActive Arts	750	Towards staff costs for 10 sessions of The Steering Group.
Contact Hostel	3,000	Good Memories project providing positive experiences for residents, including birthday cakes, celebratory meals and trips out.
Crawley Open House	5,000	Continuation of the monthly mobile dental unit to provide dental treatment to those at the centre.
Cyclists Fighting Cancer	1,000	Funding of 2 lightweight bikes or trikes for children with cancer.
Dearne Valley Venture	2,000	Funding towards costs during the closure period whilst the centre undergoes refurbishment.
ExeAccess	2,000	Part of the cost of replacing their Tramper vehicle.
Families United Network	1,080	Activity costs for skills workshops to help young people with a range of physical and cognitive disabilities.
Friends of Jubilee Pool	960	New lane dividers to replace old ones that are no longer usable.
Green Wrythe School	1,500	Supermarket vouchers for families in need at Christmas.
Headway Surrey	1,741	Provision of a monthly young persons group for brain injury survivors for 1 year.
Hope's Place	1,250	Funding the costs of one course for disadvantaged young people to see hope in their future.
In Charley's Memory	1,000	Funding towards the core costs of this young people's mental health charity.
Leeds Children's Charity	2,772	Replacement of core activity equipment for children who are experiencing abuse, neglect and poverty.
Linden Lodge Charitable Trust	375	Daisy Player for young blind students to aid them in learning.
London Wheelchair Rugby Club	2,000	To go towards the annual project costs, including their volunteer costs.
Love Squared	600	Full costs for a trip to Bristol Zoo for 10 children with mental health needs.
MACS	1,500	Half the costs of their newsletter reaching approximately 1,000 people.
Make Them Smile	2,500	Funding towards various items of specialised equipment for a secondary SEN school in Upper Norwood, London.
MammaKind	2,000	Funding towards the cost of the rent of their warehouse for this baby bank.
Master Park Pavilion Charity	10,000	Part funding of audio and visual equipment at the Pavilion.

Memories Are Golden	1,650	Christmas Project for those living with dementia – personalised Christmas hamper, Christmas dinner and festive entertainment.
MHA	2,520	Tutor costs for chair based exercise classes for 1 year.
MyTime Young Carers	3,000	Part of the costs of the Making Memories Programme for young carers.
Nature Nook	3,450	Housing and veterinary scales for an exotic animal rescue centre.
Ner Yisrael Educational Trust	2,000	Assisting with urgent building repairs for their thriving community centre.
Nightingale Hammerson	2,500	Specialist melamine bowls, plates and cups to allow residents to maintain independence when enjoying meals.
Oscar's Paediatric Brain Tumour Charity	3,015	To cover the cost of 15 Booster Boxes for children with brain tumours and their siblings.
PSDS	1,200	Cost of summer party with Singing Hands.
Reminiscence Learning	1,365	The cost of a Memory Activity Group for people living with dementia and those who support them.
Scotswood Garden	2,500	Enhancing Scotswood Garden with a gardening for dementia project.
Shift.MS	2,500	Costs towards fundraising gap to enable them to support newly diagnosed and young people with MS.
Solent Sharks	1,100	New camera equipment, tripod and Bluetooth speakers for wheelchair rugby training sessions.
Spread Some Sunshine	5,000	To purchase Christmas and birthday presents for children in need.
St Raphael's Hospice	500	Funding for four Community Palliative Care home visits and some organisational overheads.
Step by Step London	1,500	A trip to an interactive farm to enable children with disabilities to engage directly with animals.
Strong Men	2,310	Funding for the Zip World activity on an August Weekender trip for bereaved men.
Sunshine Wishes Children's Charity	1,000	Towards the cost of essential item care packages and keeping the pantry stocked up for the families they support.
The Bike Experience	1,000	Towards the cost of a bike experience day.
The Friend's of Dolphin	1,000	Part of the costs of the new Dolphin boat that takes disabled people of all ages around Poole Harbour.
The Island Trust	1,454	Towards the costs of their Ocean Discoverability programme for young people to experience sailing and other maritime activities.
The Robin Cancer Trust	1,500	Education and awareness programme for Germ Cell Cancer, typically affecting 16–35 year olds.
Theodora Children's Charity	1,000	Funding towards the cost of their Giggle Doctor Programme.
Time to Talk Befriending	936	Volunteer recruitment costs.
Victoria's Promise	5,000	Funding towards extending services for young women diagnosed with cancer to Frimley Park Hospital.
Total grants payable	**107,542**	

Note 5 – Related Party Transactions

There are no related party transactions to disclose for 2026 (2025: nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from third parties.

Key management personnel are the Trustees of the charity. The charity does not employee any staff. The trustees take part in the day to day running and management of the Charity.

The charity trustees were not paid or received any other benefits from employment with the charity in the year. No charity trustee received payment for professional or other services supplied to the charity. No charity trustee received payment or reimbursement of travel and subsistence costs incurred by members relating to attendance at meetings of the trustees.

Note 6 – Taxation

The Trust is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Note 7 – Creditors: Amounts Falling Due Within One Year

	2026 £	2025 £
Accruals	1,048	978
Total	**1,048**	**978**

Note 8 – Analysis of Net Assets Between Funds

	General unrestricted 2026 £	Total funds 2026 £	General unrestricted 2025 £	Total funds 2025 £
Net current assets	64,942	64,942	65,691	65,691
Net assets at the end of the year	**64,942**	**64,942**	**65,691**	**65,691**

Note 9 – Movements in Funds

Year ended 31 March 2026:

	At 1 April 2025 £	Incoming resources £	Outgoing resources £	At 31 March 2026 £
General funds	65,691	125,000	(125,749)	**64,942**
Total funds	**65,691**	**125,000**	**(125,749)**	**64,942**

Year ended 31 March 2025:

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	At 31 March 2025 £
General funds	50,199	125,000	(109,508)	**65,691**
Total funds	**50,199**	**125,000**	**(109,508)**	**65,691**