

**Round Table Children's Wish Limited**

**Charity No. 1060225**

**Company No. 03298944**

**Trustees' Report and Unaudited Accounts**

**31 December 2022**

**Round Table Children's Wish Limited**  
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## **Round Table Children's Wish Limited**

### **Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

#### **OBJECTIVES AND ACTIVITIES**

The principal objective of the Charity is to relieve the suffering of children with life-threatening illness by granting the wish that they most desire in the world.

##### **Significant activities**

The primary aim of the charity is to grant wishes to children with life threatening illness and during the year number of wishes granted totalled 6 (2021:5). The number of wishes has remained low due to the emergence from COVID Pandemic especially in respect of foreign travel which trustees have limited (a common theme across many wish charities). The charity is proud of the wishes that it did manage to complete in the year. The charity also aims to fulfill the travel wishes of the children that were not able to be completed in this year when it is safe to do so and has designated £33,000 at the year end for this purpose.

##### **Public benefit**

The charity operates for the public benefit by granting the wishes of children with life threatening illness. The trustees have had due regard to the Charity Commission guidance on public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Wishes granted during 2022**

###### **Visit to Legoland**

Wilfred, age 6 from Kent was diagnosed with Craniparyngioma, a rare type of brain tumour. This resulted in Wilfred undergoing surgery and a course of radiotherapy.

He was so well that it was a perfect time to enjoy a short break to Legoland with his parents and 2 siblings. His father said "he loves his Lego in all forms and spends his time imagining and designing new things to build."

The family spent lots of time on the rides in the park with Wilfred especially enjoying the dragon rollercoaster.

Wilfred and his siblings now have so much Lego that mum has had to buy special storage boxes and Wilfred has set up a special Leo office at home so that he can build to his hearts content.

Mum said they all had "a fantastic, amazing and magical time".

###### **iP2ad**

Amber is a happy little girl and loves shopping and makeup. She was originally diagnosed with medulloblastoma, a malignant brain tumour, at the age of 5. This meant she went through surgery, proton beam therapy in Germany and then chemotherapy.

Sadly, Amber has relapsed with a new tumour following a routine MRI and unfortunately this is inoperable.

The family are taking things day by day and spending time together making memories.

Amber was delighted to be presented with her wish, an iPad, something Amber really needed as her current one had seen better days, this will give her better access for art and entertainment.

Amber has been enjoying her iPad and will no doubt be spending her iTunes vouchers very soon!

### **Book spa in Bath**

Jasmine aged 15, was diagnosed with Metastatic Neuroblastoma, a rare form of cancer. She underwent treatment and things were very up and down. Everything was stable for quite a while but recently Jasmine became poorly again and is now having to undergo further treatment.

Jasmine has a passionate love of literature, and her wish was to visit the famous Mr B's Emporium book shop in Bath, she enjoyed time away with her family in a hotel and visiting places of interest, amongst them the Jane Austen Museum, the highlight being selecting many new books following her personalised experience in the book emporium.

### **Harry Potter World**

We sent a 9 year old boy from the North West of England, who was diagnosed with a Germ Cell Tumour, to be immersed in the world of Harry Potter!

After receiving a delivery of goodies a few weeks prior to the visit, the very deserving wish family were then sent on a mini break to visit the Harry Potter Studios in London.

The family spent a couple of nights at a hotel near the Studios and were able to relax in the hotel pool before and after the visit. It was a lovely way for them all to unwind and relax together.

The Warner bros tour was more than they could imagine, the family said "what a wonderful week we have had, THANK YOU and Round Table Children's Wish for everything, for making a special memory to treasure for a lifetime as a family and for a dream come true"

## **FINANCIAL REVIEW**

### **Financial position**

The charity had incoming resources of £108,033 (2021- £132,043) and expenditure of £159,329 (2021- £161,537) leading to total net deficit of £51,296 (2021- deficit of £29,494). The deficit is due to fall in donations income un the year caused by reduced fundraising activity taking place. Trustees therefore consider the going concern basis of accounts preparation appropriate.

Reserves at the financial year end amounted to £95,878 (2021-£147,174) of which £11,188 (2021- £10,188 is restricted

### **Reserves policy**

At the beginning of 2022 the charity's reserves were at an acceptable level. Reserves are needed to maintain funds so that wishes can be granted and working costs funded when income falls below current expenditure, It is the policy of the trustees to maintain reserves at a minimum level equivalent to three months total expenditure.

This level has been based on an appraisal of the type of income we receive and its frequency. This policy is monitored on a monthly basis when reviewing cash flow and reserves and reviewed on an annual basis. The charity defines free reserves as unrestricted general funds less any fixed assets and at the year end the free reserves of the charity were £23,158 (2021 - £63,296). This is within the charities reserves policy.



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is controlled by its governing document, a deed of trust, and constitute a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

One third of directors must resign and stand for re election at the annual general meeting. Trustees are elected by passing of an ordinary resolution and are recommended for election by the directors based on the necessary skills and knowledge required in the board at the time

### **Organisational structure**

Round Table Children's Wish is a registered charity (no. 1060225) and a company limited by guarantee, governed by its Memorandum and Articles of Association. A Board of trustees administers the charity and are independent from the day to day running of the charity. They meet quarterly together with the director who manages the charity's activities.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 03298944**

**Charity No. 1060225**

### **Principal Office**

14 Alders Hills  
Poole  
BH12 4AS

### **Registered Office**

14 Alder Hills  
Poole  
BH12 4AS

### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

A. Collins	(Resigned 01 March 2023)
R.P. Gladman	(Resigned 10 February 2023)
G.J. Meadwell	
A. Simmonds	(Resigned 26 June 2023)
A.V. Woodward	(Resigned 26 June 2023)
A Hussain	(Appointed 26 June 2023)
S Holt	(Appointed 26 June 2023)

### **Company Secretary**

P. Farnfield

**Round Table Children's Wish Limited**  
**Trustees Annual Report**

**Accountants**

Housman  
Consulting Ltd  
Unit 225, 95  
Spencer Street  
Birmingham  
B18 6DA

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

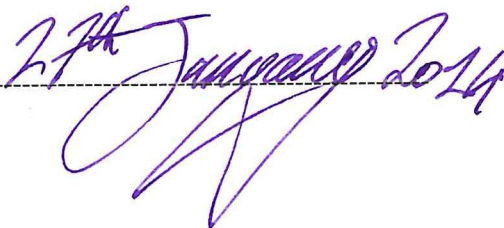
The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



G.J. Meadwell  
Trustee

Dated



**Independent Examiner's Report to the trustees of Round Table Children's Wish Limited**

I report to the charity trustees on my examination of the financial statements of Round Table Children's Wish Limited for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Satnam Chumber FCCA  
Housman Consulting Limited  
Unit 225, 95  
Spencer Street  
Birmingham

B18 6DA

Dated -----

29/1/2024

**Round Table Children's Wish Limited**  
**Statement of Financial Activities**  
for the year ended 31 December 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
<b>Income and endowments</b>					
<b>from:</b>					
Donations and legacies	4	56,370	-	56,370	46,390
Charitable activities	5	45,234	-	45,234	76,423
Investments	6	5,679	-	5,679	9,030
Other	7	750	-	750	200
<b>Total</b>		<b>108,033</b>	<b>-</b>	<b>108,033</b>	<b>132,043</b>
<b>Expenditure on:</b>					
Raising funds		33,184	-	33,184	57,188
Charitable activities		120,556	-	120,556	84,805
Other		5,589	-	5,589	19,544
<b>Total</b>		<b>159,329</b>	<b>-</b>	<b>159,329</b>	<b>161,537</b>
Net gains on investments		-	-	-	-
<b>Net expenditure</b>		<b>(51,296)</b>	<b>-</b>	<b>(51,296)</b>	<b>(29,494)</b>
Transfers between funds		-	-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(51,296)</b>	<b>-</b>	<b>(51,296)</b>	<b>(51,296)</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(51,296)</b>	<b>-</b>	<b>(51,296)</b>	<b>(29,494)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		136,986	10,188	147,174	176,668
<b>Total funds carried forward</b>		<b>85,690</b>	<b>10,188</b>	<b>95,878</b>	<b>147,174</b>

**Round Table Children's Wish Limited**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	102,354	123,013
Interest and investment income	5,679	9,030
<b>Gross income for the year</b>	<u>108,033</u>	<u>132,043</u>
Expenditure	157,772	161,537
Interest payable	103	-
Depreciation and charges for impairment of fixed assets	1,454	-
<b>Total expenditure for the year</b>	<u>159,329</u>	<u>161,537</u>
Net expenditure before tax for the year	(51,296)	(29,494)
<b>Net expenditure for the year</b>	<u>(51,296)</u>	<u>(29,494)</u>

**Round Table Children's Wish Limited****Balance Sheet**

at 31 December 2022

Company No. 03298944	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	12	-	-
Tangible assets	13	1,938	970
		<u>1,938</u>	<u>970</u>
<b>Current assets</b>			
Debtors	14	5,584	14,641
Cash at bank and in hand		106,362	149,455
		<u>111,946</u>	<u>164,096</u>
<b>Creditors: Amount falling due within one year</b>	15	(18,006)	(17,892)
<b>Net current assets</b>		<u>93,940</u>	<u>146,204</u>
<b>Total assets less current liabilities</b>		<u>95,878</u>	<u>147,174</u>
<b>Net assets excluding pension asset or liability</b>		<u>95,878</u>	<u>147,174</u>
<b>Total net assets</b>		<u><u>95,878</u></u>	<u><u>147,174</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	16		
Restricted income funds		11,188	10,188
		<u>11,188</u>	<u>10,188</u>
<b>Unrestricted funds</b>	16		
General funds		11,970	64,266
Designated funds		72,720	72,720
		<u>85,690</u>	<u>136,986</u>
<b>Reserves</b>	16		
<b>Total funds</b>		<u><u>95,878</u></u>	<u><u>147,174</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 January 2024

And signed on its behalf by:

G.J. Meadwell

Trustee

Dated



## 1 Accounting policies

### 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.



**Notes to the Accounts**

<b>Expenditure</b>	
Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Tangible fixed assets and depreciation**

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

Intangible assets	20% on cost
Fixtures & Fittings	20% on cost

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other 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.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**3 Statement of Financial Activities - prior year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
<b>Income and endowments from:</b>			
Donations and legacies	46,380	10	46,390
Investments	9,030	-	9,030
Other	76,623	-	76,623
<b>Total</b>	<b>132,033</b>	<b>10</b>	<b>132,043</b>
<b>Expenditure on:</b>			
Raising funds	57,188	-	57,188
Charitable activities	83,069	1,736	84,805
Other	19,544	-	19,544
<b>Total</b>	<b>159,801</b>	<b>1,736</b>	<b>161,537</b>
<b>Net income</b>	<b>(27,768)</b>	<b>(1,726)</b>	<b>(29,494)</b>
<b>Net income before other gains/(losses)</b>	<b>(27,768)</b>	<b>(1,726)</b>	<b>(29,494)</b>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>(27,768)</b>	<b>(1,726)</b>	<b>(29,494)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	164,754	11,914	176,668
<b>Total funds carried forward</b>	<b>136,986</b>	<b>10,188</b>	<b>147,174</b>

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donation	40,277	40,277	24,712
Gift Aid	5,093	5,093	(347)
Legacies	10,000	10,000	-
Grants	1,000	1,000	22,025
	<u>56,370</u>	<u>56,370</u>	<u>46,390</u>

5 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Fund Raising & Event Income	2,252	2,252	76,423
London Marathon	25,021	25,021	-
Round Table Clubs	17,596	17,596	-
Other runs	365	365	-
	<u>45,234</u>	<u>45,234</u>	<u>76,423</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Rents received	5,045	5,045	9,022
Deposit account interest	634	634	8
	<u>5,679</u>	<u>5,679</u>	<u>9,030</u>

7 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank Compensation	750	750	200
	<u>750</u>	<u>750</u>	<u>200</u>

**8 Other expenditure**

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank loan and overdraft interest payable	103	103	-
Employee costs	73,126	73,126	103,744
Motor and travel costs	4,919	4,919	-
Premises costs	15,837	15,837	2,313
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,454	1,454	3,770
General administrative costs	32,988	32,988	14,133
Legal and professional costs	6,327	6,327	420
	<u>134,754</u>	<u>134,754</u>	<u>124,380</u>

**9 Net expenditure before transfers**

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,454	3,770
Independent Examiner's fee	2,400	2,678

**10 Trustee remuneration and expenses**

There were no trustees remuneration or other benefits or expenses paid for the year ended 31 December 2022 no for the year ended 31 December 2021

Notes to the Accounts

11 Staff costs

	2022	2021
Salaries and wages	71,334	99,489
Social security costs	1,456	3,469
Pension costs	336	786
	<u>73,126</u>	<u>103,744</u>

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

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

	2022 Number	2021 Number
Head Count	<u>3</u>	<u>4</u>
	<u>3</u>	<u>4</u>

12 Intangible fixed assets

	Develop-ment costs	Total
	£	£
<b>Cost</b>		
At 1 January 2022	<u>4,560</u>	<u>4,560</u>
At 31 December 2022	<u>4,560</u>	<u>4,560</u>
<b>Amortisation and impairment</b>		
At 1 January 2022	<u>4,560</u>	<u>4,560</u>
At 31 December 2022	<u>4,560</u>	<u>4,560</u>
<b>Net book values</b>		
At 31 December 2022	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>-</u>

13 Tangible fixed assets

		Total
	£	£
<b>Cost or revaluation</b>		
At 1 January 2022	4,850	4,850
Additions	2,422	2,422
At 31 December 2022	<u>7,272</u>	<u>7,272</u>
<b>Depreciation and impairment</b>		
At 1 January 2022	3,880	3,880
Depreciation charge for the year	1,454	1,454
At 31 December 2022	<u>5,334</u>	<u>5,334</u>
<b>Net book values</b>		
At 31 December 2022	<u>1,938</u>	<u>1,938</u>
At 31 December 2021	<u>970</u>	<u>970</u>

14 Debtors

	2022	2021
	£	£
Trade debtors	-	660
Other debtors	92	4,000
Prepayments and accrued income	5,492	9,981
	<u>5,584</u>	<u>14,641</u>

15 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,199	5,400
Other taxes and social security	4,727	5,888
Other creditors	986	1,275
Accruals	2,400	1
Deferred income	3,694	5,328
	<u>18,006</u>	<u>17,892</u>

## 16 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 December 2022 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Cooper Dean	3,764	-	-	3,764
Tayside NHS	15	-	-	15
Jims 60Th	613	-	-	613
National Lottery Award for all	5,450	-	-	5,450
Winchester	-	1,000	-	1,000
Souter Foundation	346	-	-	346
<i>Total</i>	<u>10,188</u>	<u>1,000</u>	<u>-</u>	<u>11,188</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	64,266	108,033	(159,329)	12,970
<b>Designated funds:</b>				
Dennis Tizzard	39,000	-	-	39,000
Believe in magic	720	-	-	720
Travel wishes	33,000	-	-	33,000
<i>Total</i>	<u>72,720</u>	<u>-</u>	<u>-</u>	<u>72,720</u>
<b>Total funds</b>	<u>147,174</u>	<u>108,033</u>	<u>(159,329)</u>	<u>95,878</u>

Purposes and restrictions in relation to the funds:

**Restricted funds:**

Cooper Dean	Restricted for wishes in the Dorset area
Tayside NHS	Restricted to be used on wish based in Scotland
Jims 60Th	Restricted for Stourbridge wish
National Lottery Award for all	-Restricted to be spent in development based on development on geographical restrictions (limited to spend in the north west , north east and south)
Souter Foundation	Restricted to be spent in development in Scotland
Winchester	Restricted to wishes in the Winchester area

**Designated funds:**

Dennis Tizzard	money set aside for emergency wishes for the period of financial struggle
Believe in magic	designated to grant the wish of child suffering with cancer
Travel wishes	designated to ensure sufficient funds to fulfil travel wishes



**17 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	1,938	-	1,938
Net current assets	82,752	11,188	93,940
	<u>84,690</u>	<u>11,188</u>	<u>95,878</u>

**17 Reconciliation of net debt**

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	149,455	(43,093)	106,362
	<u>149,455</u>	<u>(43,093)</u>	<u>106,362</u>
Net debt	<u>149,455</u>	<u>(43,093)</u>	<u>106,362</u>

**18 Commitments**

***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings	2022 Other	2021 Land and buildings	2021 Other
	£	£	£	£
Operating leases with expiry date:				

***Pension commitments***

	2022 £	2021 £
The pension cost charge to the company		
amounted to:	<u>336</u>	<u>8</u>

**19 Related party disclosures**

There were no related party transactions for the year ended 31 December 2022

The company is limited by guarantee and has no share capital; thus no single party controls the company.