

**Round Table Children's Wish Limited**

**Charity No. 1060225**

**Company No. 03298944**

**Trustees' Report and Unaudited Accounts**

**31 December 2024**

**Round Table Children's Wish Limited**  
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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024. The Chair of the Trustees is also a director of the charity for the purposes of the Companies Act 2006.

## **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.

### **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.

### **Significant activities**

The primary aim of the charity is to grant wishes to children with life threatening illness and during the year the number of wishes granted totaled 4 (2023:17). . For privacy reasons, many of the wish details cannot be shared. The number of wishes has fallen, chiefly due to referrals remaining low compared to pre-pandemic levels, requests for financial support that we are unable to assist with, and foreign travel wishes are currently not being accepted. No previously requested overseas travel wishes remain to be fulfilled, all having been converted to UK travel, tangible items or withdrawn

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **An example of a Wish granted during 2024.**

#### **Drumming Lessons – continued support**

Carlos was referred to us by Julia's House Hospice in Dorset, where he receives respite care. Carlos is 14 years old and lives in Christchurch with his family. He has Duchenne Muscular Dystrophy, a muscular wasting condition. Carlos takes great pleasure in playing the drums and has been having lessons. For his wish he asked if we could support some additional lessons. Other than the enjoyment he gets from playing it is proving very beneficial for his muscle strength. As he is restricted in many activities it also helps him mentally to be so engaged with music.

With the support of his drum teacher, Tim Wheeler, we are delighted to be able to continue to help.

We wish Carlos all the best with his future lessons.

## **FINANCIAL REVIEW**

### **Financial position**

The charity had incoming resources of £61,233 (2023- £106,561) and expenditure of £62,427 (2023- £66,487) leading to a total net deficit of £1,194 (2023- deficit of £59,926). The deficit is due to the continued fall in donations income during the year caused by reduced fundraising activity taking place and alterations to giving patterns experienced post Covid. Trustees therefore consider the going concern basis of accounts preparation appropriate.

Reserves at the financial year end amounted to £34,758 (2023- £35,952) of which £28,486 (2023- £23,859) is restricted.

### **Reserves policy**

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 monthly 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.

At the beginning of 2024 the charity's reserves were at an acceptable level.

At the year end the free reserves of the charity were £6,272 (2023 – £10,805) Whilst this sum in reserves is slightly below the sum required under the charities reserves policy, (2.6 months as opposed to 3 month) it is anticipated, with gift aid due, that the 3 months cover will be returned during February and as such not deemed a risk

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 03298944**

**Charity No. 1060255**

#### **Principal Office**

14 Alder Hills  
Poole  
BH12 4AS

#### **Registered Office**

14 Alder Hills  
Poole  
BH12 4AS

#### **Directors and Trustees**

The Director of the charitable company is its Chair of Trustees for the purposes of charity law.

G.J. Meadwell

#### **Trustees**

S. Holt (Resigned 18 December 2024)

A. Hussain (Resigned 18 December 2024)

G.J. Meadwell

D.P. Sharp (Appointed 18 December 2024)

M. Newby (Appointed 18 December 2024)

#### **Company Secretary**

P. Farnfield

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

**Accountants**

Bunbury Bookkeeping Ltd  
17 Bunbury Road  
Bury St Edmunds  
Suffolk  
IP32 6HU

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

A handwritten signature in dark ink, appearing to read 'G.J. Meadwell', with a stylized flourish at the end.

G.J. Meadwell  
Trustee

Dated 31<sup>st</sup> October 2025

**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 2024.

**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').

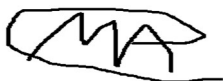
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities 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.



Melane Camden FMAAT FCCA  
Bunbury Bookkeeping Ltd  
17 Bunbury Road  
Bury St Edmunds  
Suffolk  
IP32 6HU

Dated 31<sup>st</sup> October 2025

**Round Table Children's Wish Limited**  
**Statement of Financial Activities**  
**for the year ended 31 December 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
<b>Income and endowments</b>					
<b>from:</b>					
Donations and legacies	4	24,613	5,000	29,613	55,888
Charitable activities	5	29,219	-	29,219	47,066
Investments	6	2,081	-	2,081	3,607
Other	7	320	-	320	-
<b>Total</b>		<b>56,233</b>	<b>5,000</b>	<b>61,233</b>	<b>106,561</b>
<b>Expenditure on:</b>					
Raising funds		9,148	-	9,148	8,423
Charitable activities		3,089	373	3,462	32,639
Other	8	49,817	-	49,817	125,425
<b>Total</b>		<b>62,054</b>	<b>373</b>	<b>62,427</b>	<b>166,487</b>
Net gains on investments		-	-	-	-
<b>Net expenditure</b>					<b>(59,926)</b>
Transfers between funds		-	-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(5,821)</b>	<b>4,627</b>	<b>(1,194)</b>	<b>(59,926)</b>
<b>Other gains and losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(5,821)</b>	<b>4,627</b>	<b>(1,194)</b>	<b>(59,926)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		12,093	23,859	35,952	95,878
<b>Total funds carried forward</b>		<b>6,272</b>	<b>28,486</b>	<b>34,758</b>	<b>35,952</b>

**Round Table Children's Wish Limited**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	59,152	102,954
Interest and investment income	2,081	3,607
<b>Gross income for the year</b>	<b>61,233</b>	<b>106,561</b>
Expenditure	61,943	165,018
Interest payable	-	15
Depreciation and charges for impairment of fixed assets	484	1,454
<b>Total expenditure for the year</b>	<b>62,427</b>	<b>166,487</b>
Net expenditure before tax for the year	(1,194)	(59,926)
<b>Net expenditure for the year</b>	<b>(1,194)</b>	<b>(59,926)</b>



**Round Table Children's Wish Limited****Balance Sheet****at 31 December 2024**

Company No.	03298944	Notes	2024	2023
			£	£
Fixed assets				
Intangible assets	12	-	-	
Tangible assets	13	-	484	
		-	484	
Current assets				
Debtors	14	-	5,322	
Cash at bank and in hand		36,638	53,157	
		36,638	58,479	
Creditors: Amount falling due within one year	15	(1,880)	(23,011)	
Net current assets		34,758	35,468	
Total assets less current liabilities		34,758	35,952	
Net assets excluding pension asset or liability		34,758	35,952	
Total net assets		34,758	35,952	
The funds of the charity				
Restricted funds				
Restricted income funds	16	28,486	23,859	
		28,486	23,859	
Unrestricted funds				
General funds	16	6,272	12,093	
		6,272	12,093	
Reserves				
Total funds		34,758	35,952	

For the year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year which comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31<sup>st</sup> October 2025 and signed on its behalf by:



G.J. Meadwell

Trustee/Director

## 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 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**

**Expenditure**

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

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**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.

### **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**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	36,296	19,592	55,888
Charitable activities	47,066	-	47,066
Investments	3,607	-	3,607
Other	-	-	-
<b>Total</b>	<b>86,969</b>	<b>19,592</b>	<b>106,561</b>
<b>Expenditure on:</b>			
Raising funds	8,423	-	8,423
Charitable activities	25,718	6,921	32,639
Other	125,425	-	125,425
<b>Total</b>	<b>159,566</b>	<b>6,921</b>	<b>166,487</b>
<b>Net income</b>	<b>(72,597)</b>	<b>12,671</b>	<b>(59,926)</b>
<b>Net income before other gains/(losses)</b>	<b>(72,597)</b>	<b>12,671</b>	<b>(59,926)</b>
Transfers between funds	(1,000)	1,000	-
<b>Net movement in funds</b>	<b>(73,597)</b>	<b>13,671</b>	<b>(59,926)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	85,690	10,188	95,878
<b>Total funds carried forward</b>	<b>12,093</b>	<b>23,859</b>	<b>35,952</b>

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donation	12,413	-	12,413	28,226
Gift Aid	5,802	-	5,802	7,570
Legacies	-	-	-	500
Grants	6,398	5,000	11,398	19,592
	<u>24,613</u>	<u>5,000</u>	<u>29,613</u>	<u>55,888</u>

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fund Raising & Event Income	2,985	2,985	8,217
London Marathon	24,574	24,574	25,281
Round Table Clubs	1,660	1,660	13,303
Other runs	-	-	265
	<u>29,219</u>	<u>29,219</u>	<u>47,066</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Rents received	636	636	1,111
Deposit account interest	1,445	1,445	2,496
	<u>2,081</u>	<u>2,081</u>	<u>3,607</u>

7 Other income

	Total 2024	Total 2023
	£	£
Lottery	320	-
	<u>320</u>	<u>-</u>

**8 Expenditure on charitable activities**

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank loan and overdraft interest payable	-	-	15
Employee costs	29,707	29,707	87,154
Motor and travel costs	2,648	2,648	9,781
Premises costs	3,891	3,891	5,780
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	484	484	1,454
General administrative costs	11,452	11,452	20,632
Legal and professional costs	1,635	1,635	609
	<u>49,817</u>	<u>49,817</u>	<u>125,425</u>

**9 Net expenditure before transfers**

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	484	1,454
Independent Examiners fee	500	2,400

**10 Trustee remuneration and expenses**

The nature of the reimbursed expenses

There were no trustees remuneration or other benefits or expenses paid for the year ended 31 December 2024 or for the year ended 31 December 2023

**11 Staff costs**

	2024	2023
Salaries and wages	28,270	85,363
Social security costs	744	541
Pension costs	693	1,250
	<u>29,707</u>	<u>87,154</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:

	2024 Number	2023 Number
Head Count	<u>2</u>	<u>4</u>
	<u>2</u>	<u>4</u>

12 Intangible fixed assets

	Development costs	Total
	£	£
<b>Cost</b>		
At 1 January 2024	4,560	4,560
At 31 December 2024	4,560	4,560
<b>Amortisation and impairment</b>		
At 1 January 2024	4,560	4,560
At 31 December 2024	4,560	4,560
<b>Net book values</b>		
At 31 December 2024	-	-
At 31 December 2023	-	-

13 Tangible fixed assets

		Total
	£	£
<b>Cost or revaluation</b>		
At 1 January 2024	7,272	7,272
At 31 December 2024	7,272	7,272
<b>Depreciation and Impairment</b>		
At 1 January 2024	6,788	6,788
Depreciation charge for the Year	484	484
At 31 December 2024	7,272	7,272
<b>Net book values</b>		
At 31 December 2024	-	-
At 31 December 2023	484	484

14 Debtors

	2024	2023
	£	£
Other debtors	-	-
Prepayments and accrued income	-	5,322
	-	5,322

**15 Creditors**

amounts falling due within one year	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	6,199
Other taxes and social security	114	7,205
Other creditors	66	-
Accruals	1,700	8,621
Deferred income	-	986
	<u>1,880</u>	<u>23,011</u>

**16 Movement in funds**

	<b>At 1 January 2024</b>	<b>Incoming resources (including other gains/losses) £</b>	<b>Resources expended £</b>	<b>Gross transfers £</b>	<b>At 31 December 2024 £</b>
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
A Cooper Dean– Dorset wishes	3,120	-	(373)	-	2,747
A Cooper Dean – Dorset & Hampshire	-	5,000	-	-	5,000
Tayside NHS	15	-	-	-	15
Jims 60th	613	-	-	-	613
National Lottery Award for all	5,450	-	-	-	5,450
Souter Foundation	346	-	-	-	346
Winchester Wish	1,000	-	-	-	1,000
National Lottery- UK	3,519	-	-	-	3,519
National Lottery- Wales	9,796	-	-	-	9,796
<b>Total</b>	<b>23,859</b>	<b>5,000</b>	<b>(373)</b>	<b>-</b>	<b>28,486</b>
<b>Unrestricted funds: General funds</b>					
	12,093	56,233	(62,054)	-	6,272
<b>Total funds</b>	<b>35,952</b>	<b>61,233</b>	<b>(62,427)</b>	<b>-</b>	<b>34,758</b>

Purposes and restrictions in relation to the funds:

Restricted funds:

A Cooper Dean	Restricted for wishes in the Dorset & Hampshire areas
Tayside NHS	Restricted for wishes based in Scotland
Jims 60th	Restricted for wishes based around Stourbridge
National Lottery Award for all	Restricted for wish development (NE,S &NW )
Souter Foundation	Restricted for wish development in Scotland
Winchester Wish	Restricted for wish development in Winchester
National Lottery	Restricted for Wishes based around Birmingham and Wales



**17 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	-	-
Net current assets	6,272	28,486	34,758
	<u>6,272</u>	<u>28,486</u>	<u>34,758</u>

**18 Reconciliation of net debt**

	<b>At 1 January 2024</b>	<b>Cash flows</b>	<b>At 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	53,157	(16,519)	36,638
	<u>53,157</u>	<u>(16,519)</u>	<u>36,638</u>
Net debt	<u>53,157</u>	<u>(16,519)</u>	<u>36,638</u>

**19 Commitments*****Operating lease commitments******Pension commitments***

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The pension commitment at the balance sheet date amounted to:	<u>65</u>	<u>1,002</u>

**20 Related party disclosures**

There were no related party transactions for the year ended 31 December 2024

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