

Registered number: 03329289 (England and Wales)  
Charity numbers: 1061359 (England and Wales) & SC041140 (Scotland)

**WINSTON'S WISH**  
(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**WINSTON'S WISH**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Patrons</b>	Julie Stokes OBE MSc (Founder) Baroness Rennie Fritchie Randolph Churchill Barbara Want (Vice Patron)
<b>Honorary President</b>	The Duchess Of Richmond and Gordon
<b>Trustees</b>	Nigel Purveur, Chair of Trustees Samantha Carruthers, Acting Chair of Trustees Ben Cosh Christian Cullinane Paul Gathercole Caroline Kean (resigned 19 May 2021) Jane McCarthy Barbara Nnotum (resigned 1 February 2022) Mark Smith Elizabeth Gratton (appointed 27 May 2022) Zoe Jones (appointed 27 May 2022) Huxley Knox-Macaulay (appointed 27 May 2022) Neil Musgrove (appointed 27 May 2022) Eleanor Turner (appointed 27 May 2022) Kirsty Elizabeth Raper (appointed 27 May 2022)
<b>Company registered number</b>	03329289 (England and Wales)
<b>Charity registered numbers</b>	1061359 (England and Wales) and SC041140 (Scotland)
<b>Registered office</b>	Regus Conway House 31 Worcester Street Gloucester GL1 3AJ
<b>Chief Executive Officer</b>	Fergus Crow
<b>Independent auditor</b>	Hazlewoods Staverton Court Staverton Cheltenham Gloucestershire GL51 0UT
<b>Bankers</b>	Barclays Bank plc Gloucester Docks Gloucester GL1 2DH

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**CHAIRMAN'S STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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Many of us can only imagine what the devastation of grief for a child or young person must feel like in normal times.

Thousands of children, young people and families have had to face their grief in anything but a normal time, as a global pandemic continued to make life hugely uncertain and enormously challenging and as the daily reality of death, dying and bereavement has been brought so close to home for us all.

Their courage and resilience have always been an inspiration to us at Winston's Wish, however no more so than during this past year – we have been privileged to support more children and young people than ever before, to hear their stories, support them to make sense of their loss and find ways to look forward with hope.

As always, I want to pay tribute this year to the passion and commitment of our brilliant staff and volunteers, who bring hope in the most difficult times and who have not wavered in their determination to do so throughout COVID. I also want to thank our fantastic supporters. It's only thanks to them that we can look back on such significant achievements this year and it is their incredible generosity which has meant that we can plan ahead with confidence and continue unwaveringly towards our vision. Thank you.

At a time of such enormous change for the children and young people we support, we have continued to change too and over the course of the year we set ourselves the challenge of reimagining what the future could hold for grieving children and young people, and what our role could and should be in making that future a reality.

The result is a bold and ambitious new strategy for 22-25, one which ensures that, for the first time, children and young people can reach us directly themselves; which truly amplifies their voices to steer our decisions while providing comfort and hope to those who may hear them from afar; which makes innovation and digital central to our commitment to support many thousands more children and young people from a far wider and more diverse range of communities across the UK as we reach out to them to let them know they don't have to face their grief alone.

In normal times, nothing was more important – in the times we live in now it must be our ultimate goal.



Samantha Carruthers, Acting Chair of Trustees  
Date: 13 July 2022

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees of Winston's Wish have pleasure in presenting their report and financial statements for the year ended 31st March 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102)).

2021-2022 was the last year of our 5-year strategy. Our ultimate goal being that children who have been bereaved can go on to live full and flourishing lives. Our work towards that goal has been focused around four strategic aims:

- Reach the children who need us
- Work with others so that children are better supported
- Shape the big picture
- Secure a sustainable future

**1. Reach the children who need us**

The successive waves of the pandemic have meant that we have needed to continue to adapt the way in which we deliver our services to ensure that we can reach the children and young people who need support, as well as providing as much information and training as possible to those supporting them. This has meant managing higher demand for bereavement support and greater complexity of the needs of the children and young people.

We have continued to use and develop our delivery model to offer remote support to children, young people and their families across the country. We have been able to re-introduce some face to face support in the form of drop in services within specified areas and are developing a community of support with online support groups. These groups are run each month for children and young people between the ages of 7 and 25, in small age specific groups and have been complemented by similar groups for parents and carers, which have been incredibly well received. This offer has opened up a new avenue of support for children, young people and their families which means that they can access timely support for as long as they need it. The groups have been in demand and continue to grow with plans for more groups to be introduced next year.

We started this year with a commitment to drastically reduce waiting times for our most intensive services. We achieved this for the first half of the year, where families were put in touch with their practitioner within 5 days of being referred. This was a huge achievement and was a real, palpable relief for many of our families. However, since November 2021 we have seen a sustained rise in the referrals for children and young people needing bereavement support. This increase in demand has significantly impacted our waiting times for both our Family Bereavement Support Service (FBSS) and direct Children and Young People's (CYP) Service. In order to manage this waiting period, we have kept in touch with families to keep them up to date with the support available to them and offered them some alternative support during this interim period in the form of additional group work and support through the helpline. We expect this rise in demand to continue and we are in the process of adapting our referral processes and pathways to more efficiently manage this demand.

This year, our Freephone Helpline has continued to operate as a significant stand-alone national service and a pathway to access our family and individual support. Like many remote services, we continue to explore more ways in which we can reach young people and their families to offer the right support at the right time. This has meant a change to the structure and roles of the helpline and FBSS teams to integrate the work that they do, alongside Live Chat and ASK in order to offer a broader model of support over more hours throughout the day. During this transition period, we experienced a temporary increase in the time taken to respond to callers which was managed with additional support from the wider Winston's Wish delivery team. Next year we will be extending our Helpline opening hours to expand our reach and to ensure that we are available to those that need us more of the time.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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Following the lower call rate last year due to the impact of the pandemic, we have seen an uplift this year with over 6,000 conversations taking place, indirectly supporting an estimated 12,498 children and young people. This represents a year on year increase of 27%.

Our e-mail support service continues to grow year on year, dealing with over 4,000 digital conversations and supporting an estimated 8,734 children and young people with a range of professionals and families using this service. During the year, we took the difficult decision to temporarily suspend our Live Chat service due to the need to improve the technology. We plan to re-open it with significantly increased opening hours next year so that we can develop and grow this new offer.

The two new services which launched in September 2020 – the Family Bereavement Support Service (FBSS) and the Children and Young People's service (CYP) - have continued to thrive during this period. Both services are in demand with increasing referrals and they have offered support to over 1,500 children and young people this year, compared to 877 in 2020 – 21. The FBSS service offers phone support for parents and carers supporting a bereaved child or young person and the CYP service offers remote support to children and young people directly. In the post Covid world we have taken the strategic decision to keep the vast majority of our support still largely online which allows us to reach children and young people regardless of their location or situation, with in-person work being reserved for the most vulnerable children and young people who may struggle to access online support. Ease of access and a broader range of services will be something that we continue to build on next year.

In total, we supported more than 22,000 children and young people across our range of services during the course of the year, representing an increase of 22% on last year.

In addition to the families we support following a referral or a direct contact, a further cohort are supported by our information and resources without ever speaking to a member of our staff directly. Once again, our website proved to be a vital resource for many families and professionals seeking information after a death this year. Overall, there were more than 408,000 visitors to our websites. In particular, our young people's website, [help2makesense.org](https://help2makesense.org) saw an uplift in visitors of 125% this year as young people continued to rely on online support during periods of social isolation with a total of 49,000 using the site as a source of support, guidance and hope.

Part of making our service more accessible is ensuring that we have streamline processes in place to make support easier to reach for those who need it. For much of this year we have been working on developing a new database to record and monitor our work as well as giving us a different platform that we can use to communicate better with families. The system went live in April 2022 and offers us many more opportunities to develop our digital services going forward.

## **2. Work with others so that children are better supported**

We have continued to work alongside national and local partners in order to share learning, opportunities and services for bereaved children and young people, including the Support After Suicide Partnership, the Childhood Bereavement Network and the Child Bereavement Forums.

Our practitioners were able to offer a supportive role at a residential group hosted by the Care of Police Survivors to ensure that support for bereaved children and young people could be offered. We have also worked in consultation with the UK Trauma Council to help them to develop a national resource to support traumatically bereaved children and young people.

In order to increase the awareness of our services we have introduced some "Meet Winston's Wish" online sessions, aimed at professionals to give them a better understanding of the support that we can offer. These sessions have allowed professionals to learn more about our services, ask specific questions and meet some of the team. We feel confident that these sessions have contributed to the increased referral rates that we have been experiencing.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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We have delivered free online training into targeted areas, such as professionals in the education sector and those working in London, to increase awareness of childhood bereavement and the services that we offer. These sessions were well attended and have served to both equip professionals to be more confident to talk to a bereaved child in their care whilst also ensuring that those professionals know that they can reach out to us for further support as and when they feel it is necessary.

### **3. Shape the big picture**

This year we continued to be a voice of experience and expertise by providing advice and guidance around bereavement in story lines across mainstream media and film. We were delighted to work alongside Uberto Pasolini in advance of the release of his film, *Nowhere Special*, and the writers of high-profile programmes such as ITV's *Coronation Street*. These opportunities allow us to shine a spotlight on the experience of grief in childhood on a scale that we could never achieve on our own.

Following the success of the PSHE accredited materials which we created in 2020-21, we continued to focus our attention on the education sector. We launched a new monthly newsletter providing support, guidance and advice specifically aimed at teachers which now has in excess of 11,000 subscribers.

During the pandemic, our training switched from in person, classroom style to online. This has continued to be our main platform of delivery following very positive feedback from delegates that it allowed those from further parts of the UK (and beyond) to access the training, kept costs for their organisations low and continued to offer a high level of quality learning.

Our online training offer has continued to thrive and attract a broader spectrum of professionals from training backgrounds. In total, we trained over 17,000 professionals across a range of courses from web-based learning programmes, through to bespoke courses and specialist training for professional's supporting children with SEND.

When the pandemic reached crisis point in India, we were approached to offer training to professionals working to support bereaved children and young people on the ground. Given the nature of the crisis, these sessions were offered free of charge and the material and resources provided were adapted locally in order to ensure that they were as appropriate as possible for the families that would be benefitting from them.

### **4. Secure a sustainable future**

We started the year with challenging income targets given the context of the pandemic and the unpredictability of philanthropic income given the uncertainty of the economic environment, however we knew that the demand for our services would dictate that we needed to return to our pre-Covid income levels as soon as possible. We made ambitious plans and brought in additional measures and controls to ensure careful monitoring of our income and expenditure throughout the year.

The on-going social-distancing measures and increased health and safety precautions continued to impact our ability to hold in-person events which had a negative impact on our income targets. However, we received a number of very generous legacy donations in the year and achieved a strong performance across the rest of our fundraising portfolio. We were delighted that thanks to the commitment and generosity of our donors, we managed to finish the year having secured over £2.6m.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Equality, Diversity and Inclusion**

Following an external review of our work to promote equality, diversity and inclusion in 2020-21, this year saw the launch of Winston's Wish three-year Equality, Diversity and Inclusion Action Plan. In developing the plan the organisation acknowledged the distance it has to travel, and that many of the changes we are seeking feel long overdue.

It clarified our determination to reject and challenge inequality at individual and institutional levels, to understand prejudice in all its forms and put an end to discrimination, and our commitment to the vital conversations we need to have in Winston's Wish about what we want to see for all our beneficiaries and our staff, and about how we realise these changes: in our shared values, attitudes and beliefs; in our behaviours and our relationships; in our services and the support we offer to all grieving children, young people and families.

### **EDI Mission**

The plan set out our EDI mission to transform Winston's Wish to become the best place to come and work, and an organisation that feels as though it reflects the world we see around us in a modern, diverse, 21st Century Britain. As an organisation it is particularly important that we are as accessible as possible both as a provider of high quality services to bereaved children and families across the country, and as an employer of skilled and talented staff from a range of diverse backgrounds. We believe this diversity is an asset and is to be cherished, nurtured and grown.

Our goals are to:

- Create and maintain a diverse workforce that reflects the current economically active population demographic in the UK and the diversity context in our key local sites (including at our Board and Executive levels);
- Maintain and develop an enriching culture and community, one which is true to our values, in which diversity is embraced and cherished, and where individuals can bring their complete selves into the workplace and make progress with their careers;
- Provide protection and positive support for all individuals from under-represented groups and those with protected characteristics, making sure all employees, volunteers and service users treat each other and are treated with fairness, respect and equity;
- Deliver accessible and inclusive services, making sure under-represented beneficiaries can find our support and that our practices are relevant and appropriate for their needs, and that we understand the impact of these practices on them.

### **Progress to Date**

The plan itself is structured around three key areas of focus: Service Delivery; External Stakeholders; Organisational Culture. It also includes the establishment of Diversity Champions on our Board of Trustees and a staff EDI Group to drive learning, development and change, and these have been key elements of our approach.

Towards the end of the 2021-22 year we began a review of the first full year of the plan looking across governance and operations. Of the 24 commitments set out in the first year of the plan we had fully completed six of those, mostly relating to: establishing EDI within our new strategic priorities and reporting and governance arrangements; ensuring our commitment was public; actively contributing to cross-sector developments around EDI and bringing policies in line with our EDI goals.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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We had made some progress in eleven areas. These related mainly to: improving our EDI data across the organisation; increasing accessibility by reviewing our materials and translation provision; making some changes to our recruitment practices and processes; rolling out an initial wave of cross-organisational professional development; and reviewing elements of our storytelling, imagery and brand.

There were seven areas where we had made less progress including: in developing our relationships with more diverse stakeholder groups; commissioning and undertaking wider foundational and skills-led training for all staff, including in Bereavement Support Services; and in developing our website and communication channels to ensure they are consistently accessible and inclusive.

The conclusion of the review is that although we have made some progress in our prioritising of EDI across the organisation and signalling a shift in our internal culture (and our external commitments), we have not yet made sufficient progress in becoming a service that is more inclusive of a wider range of children, young people and families in order to meet our key goal four, and a more inclusive organisation in terms of our staff, trustee and volunteer profile. This learning and these key goals form the basis of the revised plan that we are taking forward in 22-23 and beyond.

## **FINANCIAL RESULTS**

During the year we recorded an overall net increase in our funds of £558,328 (2021: £113,842). We were fortunate to be in receipt of a number of one-off donations which has led to this larger than budgeted result for the year. If these had been excluded this would have shown our result as £170,169.

£148,991 was added to restricted reserves (2021: £96,549 was released) – income of £743,316 against expenditure of £594,325 from those funds. As in previous years we receive restricted income in advance and this will be spent during the next financial year.

The balance of £409,337 was added to unrestricted reserves (2021: £210,391).

The total funds held in reserve at the end of the year were £1,992,179, of which £1,302,197 are unrestricted general funds, £282,500 are designated funds and £407,482 are restricted funds (2021: £1,433,851, of which £1,009,360 were unrestricted general funds, £166,000 were designated funds and £258,491 were restricted).

We consider that our unrestricted reserves equate to 10 months' unrestricted fund expenditure. The Trustees believe this is supportive of the Charity's future plans while also remaining prudent in the current economic climate as we emerge from the worst of the pandemic. There is a plan to reduce these in 2022-2023 as we run a predicted deficit budget.

Our investments generated income of £10,479 (2021: £10,770), and there were gains on investments of £8,601 (2021: gain on investments of £91,218).

## **Public benefit**

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Winston's Wish supports bereaved children and young people across the UK up to the age of 25.

The Trustees have referred to Public Benefit guidance when reviewing our strategic aims and in planning the future activities of the Charity. The benefits that Winston's Wish brings to families, children and young people are delivered through a wide range of activities; from helpline and website support, through to individual or family assessments delivered by trained staff. At all times we are guided by what is most timely and helpful to the families we see. Our support services are free of charge to all those who need them.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Constitution**

Winston's Wish is both a registered Charity and a company limited by guarantee. It was established in 1992, initially by trust deed and was incorporated as a limited company on 7th March 1997. It is governed by its Memorandum of Association, last updated 24 October 2020. Its company number is 03329289, charity number is 1061359, Scottish charity number SC041140.

**Governance and management**

The Articles of Association require that there are at least three Trustees. New Trustees are nominated by members of the Board of Trustees and appointed where they have the necessary skills to contribute to the Charity's development. Trustees can serve for a maximum term of 3 years and can be reappointed for two further terms. The Board of Trustees meets quarterly and in addition holds a whole day meeting to review and develop the strategy of the Charity. Each new Trustee is given appropriate induction and training relevant to their responsibility.

**Fundraising**

Winston's Wish is registered with the Fundraising Regulator and is compliant with the standards set by the Regulator in its 'Code of Fundraising Practice'. We are pleased to make this commitment and feel it gives both our donors' and supporters' confidence in our fundraising practices. In addition to this, Winston's Wish is an organisational member of the Institute of Fundraising.

All fundraising activities are organised directly by the staff at Winston's Wish, or a community-based fundraiser who is monitored by a staff member as an account manager. We do not engage third party professional fundraisers or other commercial participators to raise funds on our behalf. We are mindful during our fundraising activities not to be unreasonably persistent or to apply undue pressure on anyone, or to intrude on anyone's privacy. The Charity did not undertake any telephone, doorstep or lottery fundraising in the year.

During the year ended 31 March 2022 Winston's Wish received no complaints (2021: 2 complaints) relating to its fundraising activities. These were all dealt with and resolved internally and there was no requirement to escalate these outside of the charity.

**Pay policy for key management personnel**

The Trustees consider the Board of Trustees and the senior management team comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in note 12 to the financial statements. The pay of the chief executive officer and senior staff is reviewed annually based on performance and normally increased in accordance with average earnings. The remuneration is set to ensure it is both fair but also will attract and retain staff of the appropriate calibre and experience required by the Charity.

**Staff and volunteers**

Throughout the year Winston's Wish employed an average of 42 full and part time staff (2021 – 47 full and part time) and had approximately 45 volunteers supporting the children and young people through clinical support, fund-raising, profile raising and office administration. In addition, 14 young people aged from 16 – 25 make up our Young Ambassador programme; most are bereaved themselves and were supported by Winston's Wish. All our supporters are vital to the work of the Charity and they have contributed enormously to the success of the organisation and to the services it provides. The Trustees record their sincere appreciation of the contribution from all our staff and volunteers.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Reserves Policy**

While the Charity has a broad range of income generating activities to support its charitable activities, Winston's Wish is heavily reliant on voluntary donations. The majority of this income must be newly generated each year and the Trustees duly consider the uncertainties around funding when setting the Charity's reserves policy.

Given the nature of Winston's Wish services and our ongoing commitment to deliver more services to more families across the UK, the Trustees have established a reserves policy that covers two fundamental priorities: That reserves should be sufficient to underpin the commitment to the continued growth and development of our services and sufficient to cover any significant or sudden fluctuations in income or expenditure so as to help avoid any undue disruption to service levels or other key functions.

To that end the target is to hold unrestricted reserves at a level that equates to at least 6 months of unrestricted fund expenditure. The level of unrestricted reserves at 31 March 2022 is equivalent to 10 months unrestricted expenditure which Trustees believe is appropriate given the uncertain economic climate, the impact that that may have on philanthropy in the coming years and the Charity's strategy for growth in delivery and increased digitisation.

After finishing 2021-2022 with a surplus, thereby increasing the unrestricted reserves, the decision was taken to designate some funds for areas that we knew the Charity wanted to focus efforts on in 2022-2023. In total, £282,500 has been designated for specific activities in 2022-2023 – namely Service Development, Marketing, Income Development and Volunteer Development.

A similar decision was taken at the start of 2021-2022, when we designated funds for specific workstreams across Digital Development and Income Development.

We spent £27,000 of these funds on strengthening our fundraising capability in the areas of major donor, corporate and community fundraising. The funds were spent on two roles which were able to dedicate their time to these vital donors and supporters. These are growing income streams for Winston's Wish and the investment has certainly paid off, with many more supporters and engaged donors.

In the area of Digital Development, we spent £29,314 on activities which are working towards expanding our audiences. For years we have aimed our support at the adults around a child and they have been integral in bringing those young people to us. We are very aware of how much more we could do if children and young people felt they could come to us directly, if we felt like a place that they wanted to be and where they hear other voices like theirs. This is a big transition for us and this investment is helping us to understand the right capability that we will need to achieve our aims, listening to young people and their preferences.

For further details of all designated funds please refer to note 18.

The Trustees are pleased to report that the Charity has a robust balance sheet which will be used to continue to provide services to families across the UK.

**Investment Policy**

The Trustees believe that its available reserves should provide a reasonable level of income to help support its activities and that its capital values should be protected from erosion in value and keep pace with inflation.

Brewin Dolphin manages the Charity's investments on a full discretionary basis with a balanced approach between income generation, capital growth and risk. The portfolio is well diversified with a low degree of risk and the Trustees consider that this has been appropriate for a Charity the size of Winston's Wish.

The Trustees have started a full Investment Review to complete early in 2022-2023, and there is likely to be a slight increase in the risk threshold as a result of that activity.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Risk management**

The major risks to which the charity is exposed are regarding safeguarding of the children in their care and the income levels required to maintain the service.

There are stringent measures in place to ensure the safety of children and young people, from specialist recruitment techniques and processes, mandatory training and clear processes for staff to follow and a strong culture of safeguarding across the organisation which includes named safeguarding leads at all levels of the organisation, including on the board, and a clear process for escalating any significant concerns.

Income challenges are considered frequently, particularly with the contextual economic uncertainties present in the last few years. Winston's Wish income is spread over multiple activities, meaning there is minimal liability on any one particular income stream and down turns are quickly noted and actions are taken to remedy where appropriate.

The Trustees are satisfied that systems are in place to manage exposure to the major risks and that the Charity acts as appropriate to reduce the overall level of risk.

### **Future plans**

We launched a new 3-year strategy at the of 2021-2022 to take us to 2025. Our new strategic aims are:

1. To provide more care directly to children and young people meaning that no one under 25 faces grief alone after any death
2. To connect with more people - instant human help for those who are looking after grieving children and young people
3. Build a wider community with safe places to be together and learn, share feelings and experiences
4. Communicate better by telling real stories - amplifying the true voices of children and young people, helping everyone to know where to turn and what to do
5. Create and sustain a resilient and diverse organisation, full of human potential with great relationships inside and out.

### **Responsibilities of the Trustees**

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

1. there is no relevant audit information of which the Charity's auditors are unaware; and
2. the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Auditors**

Hazlewoods has been reappointed as auditors for year ending 31 March 2023 and they have confirmed their willingness to continue in office.

Approved by order of the members of the board of Trustees on 13 July 2022 and signed on their behalf by:



**Samantha Carruthers, Acting Chair of Trustees**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WINSTON'S WISH**

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**Opinion**

We have audited the financial statements of Winston's Wish (the 'Charitable Company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP (FRS102).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations (as amended) and the Charities SORP (FRS102).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon

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**WINSTON'S WISH**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WINSTON'S WISH (CONTINUED)**

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report, which includes the strategic report, has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities statement the Trustees (who are also the Directors of the Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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**WINSTON'S WISH**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WINSTON'S WISH (CONTINUED)**

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**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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**WINSTON'S WISH**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WINSTON'S WISH (CONTINUED)**

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**Use of our report**

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's Trustees, as a body, in accordance with Regulation 10 of the Charity Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members and Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company, the Charitable Company's members as a body and the Charitable Company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Scott Lawrence FCA (Senior statutory auditor)**

for and on behalf of

**Hazlewoods LLP**

Chartered Accountants and Statutory Auditors

Staverton Court

Staverton

Cheltenham

Gloucestershire

GL51 0UT

Date: 2 August 2022

**WINSTON'S WISH**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	4	1,662,619	743,316	2,405,935	1,684,089
Charitable activities	5	200,618	-	200,618	142,411
Investments	6	10,621	-	10,621	11,259
<b>Total income</b>		<b>1,873,858</b>	<b>743,316</b>	<b>2,617,174</b>	<b>1,837,759</b>
<b>Expenditure on:</b>					
Raising funds	7	622,888	-	622,888	521,123
Charitable activities	8,9	850,234	594,325	1,444,559	1,294,012
<b>Total expenditure</b>		<b>1,473,122</b>	<b>594,325</b>	<b>2,067,447</b>	<b>1,815,135</b>
<b>Net income before net gains on investments</b>		<b>400,736</b>	<b>148,991</b>	<b>549,727</b>	<b>22,624</b>
Net gains on investments	14	8,601	-	8,601	91,218
<b>Net movement in funds</b>		<b>409,337</b>	<b>148,991</b>	<b>558,328</b>	<b>113,842</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	18	1,175,360	258,491	1,433,851	1,320,009
Net movement in funds		409,337	148,991	558,328	113,842
<b>Total funds carried forward</b>	18	<b>1,584,697</b>	<b>407,482</b>	<b>1,992,179</b>	<b>1,433,851</b>

The notes on pages 19 to 38 form part of these financial statements.

**WINSTON'S WISH**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 03329289 (England and Wales)**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	13	49,643	40,213
Investments	14	588,211	574,285
		<u>637,854</u>	<u>614,498</u>
<b>Current assets</b>			
Stocks		35,275	34,717
Debtors	15	118,589	90,389
Cash at bank and in hand	21	1,401,736	813,323
		<u>1,555,600</u>	<u>938,429</u>
Creditors: amounts falling due within one year	16	(201,275)	(119,076)
<b>Net current assets</b>		<u>1,354,325</u>	<u>819,353</u>
<b>Total net assets</b>		<u><u>1,992,179</u></u>	<u><u>1,433,851</u></u>
<b>Charity funds</b>			
Restricted funds	18	407,482	258,491
Unrestricted funds	18	1,584,697	1,175,360
<b>Total funds</b>	19	<u><u>1,992,179</u></u>	<u><u>1,433,851</u></u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 13 July 2022 and signed on their behalf by:



**Samantha Carruthers**  
**Acting Chair of Trustees**

The notes on pages 19 to 38 form part of these financial statements.

**WINSTON'S WISH**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	20	<b>621,287</b>	56,369
<b>Cash flows from investing activities</b>			
Dividends and interest from investments		<b>10,621</b>	11,259
Purchase of tangible fixed assets		<b>(38,170)</b>	(8,442)
Cash withdrawn from investments		<b>822</b>	2,894
Movement on cash held for reinvestment		<b>(6,147)</b>	(8,609)
<b>Net cash used in investing activities</b>		<b>(32,874)</b>	<b>(2,898)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>588,413</b>	<b>53,471</b>
Cash and cash equivalents at the beginning of the year		<b>813,323</b>	759,852
<b>Cash and cash equivalents at the end of the year</b>	21	<b>1,401,736</b>	813,323

The notes on pages 19 to 38 form part of these financial statements

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**WINSTON'S WISH**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General information**

Winston's Wish is a company limited by guarantee (number: 03329289 England and Wales) and a registered charity in England and Wales and Scotland (numbers: 1061359 and SC041140). Its registered office address is 17 Royal Crescent, Cheltenham, GL50 3DA.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Winston's Wish meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. On review, which includes a review of the impact of Covid-19, the war in Ukraine, the cost of living crisis in the UK and the economic uncertainty on future income streams and events, cash currently held, cash flow projections, the pipeline of income, income secured to date, the fixed and variable costs the charity has, along with the actions the charity could take to reduce expenditure, the Trustees have concluded that they are to adopt the going concern basis in preparing the annual financial statements.

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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**WINSTON'S WISH**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.3 Income (continued)**

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income from training activities is recognised when the training takes place.

**2.4 Expenditure**

All expenditure is accounted for under the accruals concept.

Costs are allocated between charitable costs and the cost of raising funds. Office running costs have been apportioned across these two headings and where appropriate into restricted expenditure, according to best estimate of usage. The irrecoverable amount of VAT is included within the item of expense to which it relates. Depreciation is allocated to expenditure headings on the basis of the use of the assets concerned.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**2.5 Government grants**

Grants from government bodies are received for specific projects/costs and are recognised in accordance with their individual terms and conditions. Income is recognised when the Charity has entitlement to the funds which is when any performance conditions attached are met, it is probable that the income will be received and the amount can be reliably measured. Grant income will be deferred if received in advance of meeting performance conditions or if the funder specifically states that the income may be spent in a future accounting period.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Taxation**

The Charity is exempt from taxation on its income applied exclusively to charitable purposes.

**2.8 Tangible fixed assets and depreciation**

All expenditure on acquisition, enhancement, production and installation and all fixed assets received by way of donation are capitalised as fixed assets. Fixed assets are stated in the Balance Sheet at cost less depreciation, or in respect of donated assets, at estimated value at the date of donation less depreciation.

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**WINSTON'S WISH**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.8 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Leasehold improvements	-	20%
Fixtures and fittings	-	15%
Computer equipment	-	25%

**2.9 Investments**

Investments listed on a recognised stock exchange are stated at mid-market value in the Balance Sheet. All movements in value arising from changes and revaluations are included in the Statement of Financial Activities.

**2.10 Stocks**

Stock is valued at the lower of cost and net realisable value. Cost is represented by purchase price. Net realisable value is estimated selling price less any further costs expected to be incurred to completion and disposal.

**2.11 Debtors**

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

**2.12 Cash at bank and in hand**

Cash at bank and 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.

**2.13 Liabilities 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.

**2.14 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.15 Operating leases**

The cost of and income from operating leases is charged and credited to the Statement of Financial Activities on a straight line basis over the lease term.

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**WINSTON'S WISH**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.16 Pensions**

Contributions payable on behalf of employees to the defined contribution pension scheme are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

**2.17 Redundancy**

Redundancy costs arise from the periodic reviews of staffing levels and are charged to the Statement of Financial Activities in the year in which the Charity is demonstrably committed to the employee leaving the Charity.

**2.18 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Critical accounting estimates and areas of judgement**

Preparation of the financial statements requires management to make judgements and estimates. The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.



**WINSTON'S WISH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Income from donations and legacies**

	<b>2022</b> £	<i>2021</i> £
<b>Donations</b>		
Individuals and Individual Fundraisers	<b>998,343</b>	728,162
Companies	<b>317,104</b>	210,653
Charitable Foundations	<b>648,142</b>	468,277
Grants and income from Statutory Authorities	<b>184,505</b>	176,003
	<b>2,148,094</b>	1,583,095
 Legacies	 <b>257,841</b>	 10,000
Government grants: Coronavirus Job Retention Scheme	-	90,994
	<b>2,405,935</b>	1,684,089

Of the Income from donations and legacies £743,316 (2021: £387,288) was restricted.

**5. Income from charitable activities**

	<b>2022</b> £	<i>2021</i> £
Provision of Clinical Services and Training	<b>71,471</b>	32,700
Sales of Publications and Resources	<b>129,147</b>	109,711
	<b>200,618</b>	142,411

All income from charitable activities is unrestricted.

**6. Investment income**

	<b>Unrestricted funds 2022</b> £	<b>Total funds 2022</b> £	<i>Total funds 2021</i> £
Income from investments	10,479	<b>10,479</b>	10,770
Bank interest	142	<b>142</b>	489
	<b>10,621</b>	<b>10,621</b>	11,259

**WINSTON'S WISH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Costs of raising voluntary income - other costs	185,965	<b>185,965</b>	129,503
Costs of raising voluntary income - wages and salaries	347,793	<b>347,793</b>	288,386
Costs of raising voluntary income - depreciation	4,810	<b>4,810</b>	3,875
Allocated centrally incurred fundraising and governance costs	84,320	<b>84,320</b>	99,359
	<u>622,888</u>	<u><b>622,888</b></u>	<u>521,123</u>

Within the above "Costs of raising voluntary income - other costs" are direct costs of fundraising of £98,730 and an allocated proportion of office overheads and admin costs of £87,235.

The figure for "Allocated centrally incurred fundraising and governance costs" cover items such as additional support staff wages where a percentage has been applied to fundraising activities. These are not direct costs of fundraising but, in line with the Charities SORP, are allocated central costs.

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
National Programmes	850,234	594,325	<b>1,444,559</b>	1,294,012
	<u>810,175</u>	<u>483,837</u>	<u><b>1,294,012</b></u>	
<i>Total 2021</i>				

**WINSTON'S WISH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. Analysis of charitable activities expenditure**

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
National Programmes	1,204,570	239,989	<b>1,444,559</b>	1,294,012
<i>Total 2021</i>	<i>1,011,222</i>	<i>282,790</i>	<i>1,294,012</i>	

Due to the transforming delivery model implemented in 2020 - 2021, all activities are now deemed to have a national reach and hence are now shown as national programmes.

**Analysis of direct costs**

	National programmes 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	674,609	<b>674,609</b>	668,637
Depreciation	16,115	<b>16,115</b>	12,982
Other costs	513,846	<b>513,846</b>	329,603
	<b>1,204,570</b>	<b>1,204,570</b>	<i>1,011,222</i>

**Analysis of support costs**

	National programmes 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	195,715	<b>195,715</b>	251,369
Depreciation	2,314	<b>2,314</b>	1,864
Other costs	34,545	<b>34,545</b>	22,556
Auditor's remuneration	7,415	<b>7,415</b>	7,001
	<b>239,989</b>	<b>239,989</b>	<i>282,790</i>

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**WINSTON'S WISH**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**9. Analysis of charitable activities expenditure (continued)**

**Analysis of support costs (continued)**

Included within support costs are:

**Governance costs**

	<b>2022</b> £	2021 £
Auditor's remuneration	<b>10,020</b>	9,461
Trustees' costs	<b>6,188</b>	1,870
Other	-	13
Staff costs	<b>16,988</b>	25,425
Allocated support costs and depreciation	<b>481</b>	388
	<u><b>33,677</b></u>	<u>37,157</u>

**10. Auditor's remuneration**

	<b>2022</b> £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u><b>8,350</b></u>	<u>7,800</u>

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**WINSTON'S WISH**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**11. Staff costs**

	<b>2022</b> £	<i>2021</i> £
Wages and salaries	<b>1,089,065</b>	<i>1,079,412</i>
Social security costs	<b>95,071</b>	<i>90,428</i>
Contribution to defined contribution pension schemes	<b>89,022</b>	<i>101,389</i>
Redundancy costs	<b>13,724</b>	<i>25,482</i>
	<b><u>1,286,882</u></b>	<i><u>1,296,711</u></i>

The Charity operates a salary sacrifice scheme for employees to make additional contributions to the pension scheme or receive childcare vouchers. The pension cost figure above includes both employee and employer contributions, including any element arising from the salary sacrifice scheme. The salaries figure includes the cost of childcare vouchers arising out of the associated salary sacrifice scheme.

Redundancy costs relate to departmental restructuring resulting in improved efficiencies and cost savings. Redundancy payments totalled £13,724 (*2021: £25,481*).

The average number of persons employed by the Charity during the year was as follows:

	<b>2022</b> No.	<i>2021</i> No.
Family services	<b>21</b>	<i>27</i>
Fundraising and publicity	<b>12</b>	<i>11</i>
Administration	<b>9</b>	<i>9</i>
	<b><u>42</u></b>	<i><u>47</u></i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2022</b> No.	<i>2021</i> No.
In the band £60,001 - £70,000	<b>1</b>	<i>1</i>
In the band £70,001 - £80,000	<b>1</b>	<i>1</i>

The key management personnel of the Charity comprises the Chief Executive Officer and Chief Operating Officer (*2021: Chief Executive Officer, Director of Family Services (until September 2020), Director of Finance and Resources (until November 2020) and Director of Fundraising and Communications*). The total employee benefits of the key management personnel of the Charity were £163,014 (*2021: £245,480*).

The Charity is supported by a large number of volunteers who receive no remuneration. The value of this support has not been included in these financial statements.

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**12. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £121 were reimbursed or paid directly to 1 Trustee (2021 - £nil). The expenses related to expenses for attending meetings and duties directly related to their duties as Trustees.

**13. Tangible fixed assets**

	Leasehold improvements £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 April 2021	18,960	22,618	66,410	107,988
Additions	-	8,413	29,757	38,170
Disposals	-	(1,553)	(54,326)	(55,879)
At 31 March 2022	18,960	29,478	41,841	90,279
<b>Depreciation</b>				
At 1 April 2021	11,376	13,689	42,710	67,775
Charge for the year	3,792	4,160	16,100	24,052
On disposals	-	(1,204)	(49,987)	(51,191)
At 31 March 2022	15,168	16,645	8,823	40,636
<b>Net book value</b>				
At 31 March 2022	3,792	12,833	33,018	49,643
At 31 March 2021	7,584	8,929	23,700	40,213

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**14. Fixed asset investments**

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2021	574,285
Cash withdrawn	(822)
Revaluations	8,601
Movement on cash held for reinvestment	6,147
<b>At 31 March 2022</b>	<b>588,211</b>

**15. Debtors**

	2022 £	2021 £
Trade debtors	31,025	16,852
Other debtors	6,801	3,765
Prepayments and accrued income	80,763	69,772
	<b>118,589</b>	<b>90,389</b>

**16. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Trade creditors	41,763	32,170
Other taxation and social security	42,298	22,321
Other creditors	9,667	7,481
Accruals and deferred income	107,547	57,104
	<b>201,275</b>	<b>119,076</b>

Deferred income relates to deposits received before the year end in lieu of future charitable work that may be carried out. These deposits would only be used when they were authorised to do so by the donor and would be repaid on demand if not used.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**17. Financial instrument**

	<b>2022</b> £	<i>2021</i> £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>588,211</b>	<i>574,285</i>

Financial assets measured at fair value through income and expenditure comprise listed investments.



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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Digital and Online Development	75,000	-	(29,314)	(45,686)	-	-
London Bereavement Support Services	45,000	-	-	(45,000)	-	-
Income Development	46,000	-	(27,668)	68,668	-	87,000
Service Development	-	-	-	88,500	-	88,500
Marketing Development	-	-	-	75,000	-	75,000
Extending our National Reach	-	-	-	32,000	-	32,000
	<u>166,000</u>	<u>-</u>	<u>(56,982)</u>	<u>173,482</u>	<u>-</u>	<u>282,500</u>
<b>General funds</b>						
General Fund	<u>1,009,360</u>	<u>1,873,858</u>	<u>(1,416,140)</u>	<u>(173,482)</u>	<u>8,601</u>	<u>1,302,197</u>
<b>Total Unrestricted funds</b>	<u>1,175,360</u>	<u>1,873,858</u>	<u>(1,473,122)</u>	<u>-</u>	<u>8,601</u>	<u>1,584,697</u>
<b>Restricted funds</b>						
Volant	-	17,897	(17,897)	-	-	-
Gustav-Siegle Stiftung Foundation	-	20,000	-	-	-	20,000
West Sussex CCG	-	50,000	(50,000)	-	-	-

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Statement of funds (continued)**

**Statement of funds - current year (continued)**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
St James Place Charitable Foundation	72,000	-	(28,749)	-	-	43,251
Gloucestershire CCG	-	75,000	(75,000)	-	-	-
Kyslant Charitable Trust	82,999	-	(37,908)	-	-	45,091
Ernest Kleinwort Charitable Trust	-	20,000	(20,000)	-	-	-
St James Place Foundation (existing)	23,400	-	(23,400)	-	-	-
True Colours	-	19,058	(19,058)	-	-	-
Neil Bently	-	30,000	-	-	-	30,000
Children in Need	-	88,829	(72,401)	-	-	16,428
Kyslant Charitable Trust	-	108,000	(18,448)	-	-	89,552
Checkmate Limited	25,000	-	(25,000)	-	-	-
St James Place - Bristol	-	70,027	(16,103)	-	-	53,924
Brighton and Hove Pan Sussex	7,500	-	(7,500)	-	-	-
Peter Sowby Foundation	10,000	100,000	(37,870)	-	-	72,130
Louis Nicholas Residuary Charitable Trust	-	15,000	(15,000)	-	-	-
NHS East Sussex	-	30,000	(22,500)	-	-	7,500
< £15k	37,592	99,505	(107,491)	-	-	29,606
	<b>258,491</b>	<b>743,316</b>	<b>(594,325)</b>	<b>-</b>	<b>-</b>	<b>407,482</b>
<b>Total of funds</b>	<b>1,433,851</b>	<b>2,617,174</b>	<b>(2,067,447)</b>	<b>-</b>	<b>8,601</b>	<b>1,992,179</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Restated Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2021 £</i>
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Digital and Online Development	-	-	-	75,000	-	75,000
London Bereavement Support Services	-	-	-	45,000	-	45,000
Income Development	-	-	-	46,000	-	46,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,000</u>	<u>-</u>	<u>166,000</u>
<b>General funds</b>						
General Fund	<u>964,969</u>	<u>1,450,471</u>	<u>(1,331,298)</u>	<u>(166,000)</u>	<u>91,218</u>	<u>1,009,360</u>
<b>Total Unrestricted funds</b>	<u>964,969</u>	<u>1,450,471</u>	<u>(1,331,298)</u>	<u>-</u>	<u>91,218</u>	<u>1,175,360</u>
<b>Restricted funds</b>						
West Sussex CCG	-	50,000	(50,000)	-	-	-
BBC Children in Need	-	54,342	(48,509)	-	-	5,833
National Lottery Community Fund	-	46,505	(46,505)	-	-	-
St James Place Charitable Foundation	-	72,000	-	-	-	72,000
Kyslant Charitable Trust	90,009	-	(7,010)	-	-	82,999

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Statement of funds (continued)**

**Statement of funds - prior year (continued)**

	<i>Restated Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2021 £</i>
JESCP Joint Emergency Services Charitable Trust	66,674	(60,000)	(2,225)	-	-	4,449
St James Place Foundation (existing)	62,110	-	(38,710)	-	-	23,400
John Lyons Charity	30,000	-	(28,487)	-	-	1,513
Brighton and Hove Pan Sussex	-	15,000	(7,500)	-	-	7,500
The Ernest Kleinwort Charitable Trust	-	20,000	(20,000)	-	-	-
Gloucestershire CCG	-	75,000	(75,000)	-	-	-
<£15k 2021	-	109,441	(83,969)	-	-	25,472
< £15k 2020	106,247	5,000	(75,922)	-	-	35,325
	<u>355,040</u>	<u>387,288</u>	<u>(483,837)</u>	<u>-</u>	<u>-</u>	<u>258,491</u>
<b>Total of funds</b>	<u><u>1,320,009</u></u>	<u><u>1,837,759</u></u>	<u><u>(1,815,135)</u></u>	<u><u>-</u></u>	<u><u>91,218</u></u>	<u><u>1,433,851</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**18. Statement of funds (continued)**

**Designated Funds**

After finishing 2021-2022 with a surplus, thereby increasing the unrestricted reserves, the decision was taken to designate some funds for areas that we knew the Charity wanted to focus efforts on in 2022-2023. In total, £282,500 has been designated for specific activities in 2022-2023 – namely Service Development, Marketing, Income Development and Volunteer Development.

A similar decision was taken at the start of 2021-2022, when we designated funds for specific workstreams across Digital Development and Income Development.

**Restricted Funds**

The individual restricted fund balances at 1 April 2021 have been restated to more clearly show the material restricted funds for the benefit of the reader. There is no overall change on the balance brought forward.

Volant Charitable Trust – to fund 0.5fte Bereavement Support Practitioner on our Children's and Young People's Bereavement Service.

Gustav-Siegle-Stiftung Foundation – to fund the provision of services in London.

NHS West Sussex Clinical Commissioning Group – to fund the support of children and young people experiencing sudden and complex bereavement in West Sussex.

St James's Place Charitable Foundation – to fund the provision of services in Bristol.

NHS Gloucestershire Clinical Commissioning Group – to fund the provision of services in Gloucestershire.

Kylsant Charitable Trust – to fund the provision of services in Worcestershire and FBSS and Helpline services.

Checkmate - funds donated for London service development.

Ernest Kleinwort Charitable Trust – to fund the provision of services in Sussex.

The True Colours Trust – to fund the print and distribution of specialist publication We All Grieve to schools across the UK.

Neil Bentley - funds donated for the first year's salary of a new community fundraising role to maximise the income from this promising stream of activity.

BBC Children in Need – to fund Suicide Lead Practitioner, SEND Lead Practitioner, and Family Bereavement Support Service.

Brighton and Hove Pan Sussex - To fund the provision of services in Sussex.

Peter Sowerby Foundation – to fund the transformation of digital services.

Louis Nicholas Residuary Charitable Trust - to fund Helpline services.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**18. Statement of funds (continued)**

East Sussex County Council – to fund a Sussex-wide Children and Young People’s Suicide Bereavement Support Service.

National Lottery Community Fund - To fund bespoke training to schools and youth services.

JESCP - as these funds could no longer be spent in line with the wishes laid down by the donor these funds were returned during the prior year.

John Lyons Charity - To fund a child bereavement service for families and communities affected by the Grenfell Tower Fire.

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	49,643	-	<b>49,643</b>
Fixed asset investments	588,211	-	<b>588,211</b>
Current assets	1,148,118	407,482	<b>1,555,600</b>
Creditors due within one year	(201,275)	-	<b>(201,275)</b>
<b>Total</b>	<b>1,584,697</b>	<b>407,482</b>	<b>1,992,179</b>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	40,213	-	<i>40,213</i>
Fixed asset investments	574,285	-	<i>574,285</i>
Current assets	679,938	258,491	<i>938,429</i>
Creditors due within one year	(119,076)	-	<i>(119,076)</i>
<b>Total</b>	<b>1,175,360</b>	<b>258,491</b>	<b>1,433,851</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	<b>558,328</b>	113,842
<b>Adjustments for:</b>		
Depreciation charges	<b>24,052</b>	19,375
(Gains)/losses on investments	<b>(8,601)</b>	(91,218)
Dividends and interest from investments	<b>(10,621)</b>	(11,259)
Loss on the sale of fixed assets	<b>4,688</b>	-
(Increase)/decrease in stocks	<b>(558)</b>	1,582
(Increase)/decrease in debtors	<b>(28,200)</b>	1,277
Increase in creditors	<b>82,199</b>	22,770
<b>Net cash provided by operating activities</b>	<b>621,287</b>	56,369

**21. Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash in hand	<b>1,401,736</b>	813,323
<b>Total cash and cash equivalents</b>	<b>1,401,736</b>	813,323

**22. Contingent liabilities**

The Charity has given three indemnities to solicitors to cover funds received in respect of Residual Client Accounts that they held. The solicitors had made the assessment that the balances on these accounts would never be claimed and so, with the prior approval of the Solicitors Regulation Authority, they paid these account balances to Winston's Wish. The indemnity means that should the legal owner of the residual balance be traced and/or legitimately claims the residual balance then Winston's Wish will return the funds to the solicitors. The Trustees believe that it is extremely unlikely that these monies would be reclaimed. However, as the Charity holds a high level of unrestricted funds, any reclaim could easily be met without it having any detrimental effect on the Charity. At the year end the Charity had given six indemnities totalling £37,060 (2021: £37,060).

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**23. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund (for employee and employer contributions as explained in note 11) and amounted to £89,022 (2021 - £101,389) Contributions totaling £9,667 (2021: £7,481) were payable to the fund at the balance sheet date and are included in other creditors.

**24. Operating lease commitments**

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2022</b> £	<i>2021</i> £
Not later than 1 year	<b>50,456</b>	67,956
Later than 1 year and not later than 5 years	<b>912</b>	38,868
	<u><b>51,368</b></u>	<u>106,824</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	<b>2022</b> £	<i>2021</i> £
Operating lease rentals	<b>67,956</b>	97,956
	<u><b>67,956</b></u>	<u>97,956</u>

**25. Members' liability**

The Charitable Company does not have share capital and is limited by guarantee. Each of the members is a guarantor to the extent of £1 in the event of the Charitable Company being wound up whilst they are members, in respect of debts and liabilities contracted before they ceased to be a member. There were 7 members at 31 March 2022 (2021: 10 members).

**26. Related party transactions**

There were no related party transactions during this or the prior year.