

WISHES 4 KIDS

England & Wales · Charity number 1092962

Details

Other names THE RUTH MANDELL CHILDREN'S WISH CHARITY

Status Registered

Legal form Other

Registered 2002-07-16

Register [View on the Charity Commission register](#)

Contact

Address Leicester Lions Rugby Football Club
Lutterworth Road
Blaby
Leicester
LE8 4DY

Phone 01162543491

Email info@wishes4kids.co.uk

Website www.wishes4kids.co.uk

Activities

Objects: TO RELIEVE THE SUFFERING OF CHILDREN, RESIDING IN THE LEICESTERSHIRE, NORTHAMPTONSHIRE AND BIRMINGHAM AREAS, WITH MENTAL, PHYSICAL, LIFE LIMITED OR TERMINAL ILLNESS BY THE GRANTING OF A WISH FOR EXAMPLE MEETING A CELEBRITY OR SPORTSPERSON, A TRIP, A TOY OR WHATEVER THE CHILD MOST DESIRES.

Activities: The objects of the charity are to relieve the suffering of children who reside in the Leicestershire area or are treated at any Leicestershire hospital and reside in the surrounding areas, children who have life limited/terminal illness, who have suffered life changing mental/physical/emotional trauma, have suffered severe abuse by the granting of a wish.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** LEICESTERSHIRE, NORTHAMPTONSHIRE, BIRMINGHAM
- Derbyshire
- Leicestershire
- Northamptonshire
- Nottinghamshire
- Rutland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-04	£249,260	£292,337	-	-
2024-04-04	£257,822	£245,385	-	-
2023-04-04	£294,952	£329,580	-	-
2022-04-04	£202,873	£223,508	-	-
2021-04-04	£296,201	£225,324	-	-

Trustees

Name	Role	Appointed
Paul Ivan Bakewell	Chair	2017-06-14
Paul McKenna		2017-08-22
Paula Jane McAllister		2021-03-01
Shirley McKenna		2017-08-22
Trudie Seers		2022-08-05
Wendy Brickett		2021-03-01

WISHES 4 KIDS

England & Wales - Charity number 1092962

Accounts

WISHES 4 KIDS

FINANCIAL STATEMENTS

YEAR ENDED

4 APRIL 2025

CHARITY NUMBER: 1092962

Full charity name	Wishes 4 Kids
Patrons	Muzzy Izzet Alan Birchenall
Trustees	Paul Bakewell Shirley McKenna Paul McKenna Wendy Brickett Paula McAllister Trudie Seers
Offices	67 Regent Road Leicester LE1 6YF
Bankers	HSBC Bank plc 2-6 Gallowtree Gate Leicester LE1 1DA
Independent examiner	Mrs T.M. Bettles M.A.A.T. Bettles Accountancy Limited Gummies Retreat Leicester Road Tilton on the Hill Leicestershire LE7 9DB

ANNUAL REPORT**YEAR ENDED 4 APRIL 2025****Structure, governance and management**

Wishes 4 Kids is registered with the Charity Commission for England & Wales as an Unincorporated Charity (16 July 2002) with the governing document in the form of a constitution adopted 24 April 2002 (Amended 19 June 2002/Amended 13 January 2003/Amended 13 April 2022).

The Charity holds no title to property.

The Charity is administered by the Trustees as listed on page 1. The Trustees are re-elected at the annual general meeting and hold office from the conclusion of that meeting. The governing document provides for a minimum of three Trustees. When there is a requirement for new trustees, these are identified and appointed by the remaining trustees. The remaining Trustees are responsible for the induction of any new Trustee which involves awareness of trustee's responsibilities, the governing document, administrative procedures and the history of the charity. There are no co-opted members, however, the facility for the Trustees to appoint such members are included in the Charity's governing document.

Mr G Lowe manages the daily activities of the Charity.

Objectives and activities

The objects of the Charity are to relieve the suffering of children in the East Midlands area with life limited or terminal illness, children who have suffered life changing mental/physical and emotional trauma or children who have suffered severe abuse by the granting of a wish for example - meeting a celebrity or sports person, a trip, a toy or whatever the child most desires.

Achievements, performance and financial review

The charity has seen another increase in events income this year. The increase was 22.8%. However there was a small downturn in donations of 16.2%. Overall this results in a small reduction in income. The Trustees are confident that there is no actual downturn in the overall income of the Charity and the downturn is simply due to the timing of when donations and events income are handed over. The Charity has granted and completed 310 wishes during the year.

The Trustees are grateful to the many supporters of the Charity who have given their loyalty and commitment.

The Charity has been "adopted" by a number of corporate sponsors with whom we are working closely to achieve both financial and volunteer support.

The charity has fulfilled its objectives, to the public, by the granting of a wish to children with life limiting and terminal illness, children who have suffered life changing mental/physical and emotional trauma or have suffered severe abuse and who reside or are being treated within our catchment area.

ANNUAL REPORT**YEAR ENDED 4 APRIL 2025****Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. They remain committed to providing a wish to children who are suffering in the East Midlands Area as detailed more fully in previous paragraphs of this report.

Reserves policy

At the end of the financial year the unrestricted reserves were £221,054 which is more than 9 months of current total expenditure. The Trustees consider the level of unrestricted reserves to be satisfactory. Their policy is to keep reserves at a level to withstand any short-term risks to give themselves time to change any financial plans accordingly. The circumstances around Covid-19 are example why such free reserves are held and these are used accordingly to ensure that Wishes 4 Kids remains a going-concern. The adequacy of the reserves policy is reviewed annually or more often if necessary.

Donations in kind

The charity has received considerable support in kind for the granting of wishes the approximate value of which is £5,863 (2024 - £7,353). This is included in donations received and resources expended.

Risk factors

The trustees have continued to assess the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ANNUAL REPORT**YEAR ENDED 4 APRIL 2025****Statement of trustee's responsibilities**

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- * observe the methods and principles of the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with applicable law, regulations and the charity constitution. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on 15 May 2025.

PAUL BAKEWELL

Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WISHES 4 KIDS**YEAR ENDED 4 APRIL 2025**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 4 April 2025 which are set out on pages 6 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mrs T.M. Bettles MAAT

BETTLES ACCOUNTANCY LIMITED

Gummies Retreat

Leicester Road

Tilton on the Hill

Leicestershire

LE7 9DB

15 May 2025

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 4 APRIL 2025

	<u>Notes</u>	<u>Total 2025</u>	<u>Total 2024</u>
Income and endowments from:			
Donations and legacies	3	144,676	172,674
Other trading activities			
Fundraising events		104,584	85,148
Other income			
Profit on disposal of fixed asset		-	-
		-----	-----
Total		249,260	257,822
		-----	-----
Expenditure on:			
Raising funds	4	56,455	59,660
Charitable activities			
Cost of wishes provided	5	235,882	185,725
		-----	-----
Total		292,337	245,385
		-----	-----
Net income/(expenditure)		(43,077)	12,437
Transfers between fund		-	-
		-----	-----
Net movement in funds for the year		(43,077)	12,437
Reconciliation of funds			
Fund balances at 5 April 2024		264,131	251,694
		-----	-----
Fund balances at 4 April 2025		£221,054	£264,131
		=====	=====

The funds for 2025 and 2024 are unrestricted.

BALANCE SHEET

AT 4 APRIL 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
Fixed assets			
Tangible fixed assets	8	229	20,686
Current assets			
Debtors	9	12,436	30,561
Cash at bank and in hand		209,274	213,769
		-----	-----
		221,710	244,330
Short-term creditors	10	885	885
		-----	-----
Net current assets		220,825	243,445
		-----	-----
Net assets		£221,054	£264,131
		=====	=====
Represented by:			
Unrestricted funds		221,054	264,131
		-----	-----
Total charity funds		£221,054	£264,131
		=====	=====

These financial statements were approved by the Trustees on 15 May 2025 and signed on their behalf by:

PAUL BAKEWELL
Trustee

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 4 APRIL 2025**

1. Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), with the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Wishes 4 Kids meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 month period from the date of authorising these financial statements. The budgeted income and expenditure together with the level of reserves is sufficient for the charity to be able to continue as a going concern.

The financial statements are presented in sterling which is the functional currency of the charity.

The charity has applied Updated Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1a

2. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

- (a) Income is recognised in the SOFA when the charity becomes entitled to the resources, it is more than likely to receive the resources and the monetary value can be measured with sufficient reliability.

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated services and facilities are included in incoming resources in the SOFA (with an equivalent amount in resources expended) at the value of the gift to the charity where this can be quantified.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

- (b) Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Expenditure, including the related irrecoverable VAT, has been classified under headings that aggregate all costs relating to the category.

- (c) Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources (time spent by staff).

- (d) Tangible fixed assets are capitalised and are written off by depreciation, calculated to write down the cost by equal instalments, over their expected useful lives. The rates applicable are as follows:-

Fixtures, fittings & equipment	- 10% per annum on cost.
Motor vehicles	- 33.33% per annum on cost

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2025

(e) The unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

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

(f) The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other debtors and creditors.

Short term debtors and creditors are measured at the transaction price.

3. Donations and legacies

Donations and legacies include Donations In Kind of £5,863 (2024 - £7,353).

4. Analysis of expenditure on raising funds

	Direct cost	Support costs	Total 2025	Total 2024
Fundraising costs	£25,489	£30,966	£56,455	£59,660
	=====	=====	=====	=====

5. Analysis of expenditure on charitable activity

	Direct cost	Support costs	Total 2025	Total 2024
Cost of wishes provided	£173,101	£62,781	£235,882	£185,725
	=====	=====	=====	=====

6. Allocation of support costs

	Charitable activity	Raising funds	Total 2025	Total 2024
Support costs				
Printing, postage & stationery	2,167	1,068	3,235	2,556
Sundry expenses	952	469	1,421	990
Repairs & renewals	1,830	903	2,733	1,960
Rent & rates	6,210	3,062	9,272	9,271
Heat & light	1,187	586	1,773	2,538
Telephone	2,143	1,057	3,200	5,064
Bank charges	142	71	213	229
Insurance	1,404	693	2,097	2,557
Depreciation	13,791	6,802	20,593	20,575
Salaries (note 6)	26,593	13,116	39,709	37,093
Motor	5,793	2,858	8,651	7,901
Governance				
Accountancy	569	281	850	850
	-----	-----	-----	-----
	£62,781	£30,966	£93,747	£91,584
	=====	=====	=====	=====

The charity undertakes direct charitable activities only and allocates its Support Costs on a basis consistent with the use of resources.

All accountancy fees relate to the preparation and independent examination of the charity's financial accounts.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2025

7. Staff costs

	2025	2024
Wages and salaries	38,767	36,230
Social security costs	-	-
Employer's pension contributions	942	863
	-----	-----
Total emoluments	£39,709	£37,093
	=====	=====

No employee received a salary in excess of £60,000 per annum.

Average number of employees	1	1
	==	==

There were no Key Management personnel employed during the year.

8. Tangible fixed assets

	Motor Vehicles	Fixtures Fittings & Equipment	Total
Cost			
At 5 April 2024	61,542	18,576	80,118
Additions	-	136	136
Disposals	-	-	-
	-----	-----	-----
At 4 April 2025	61,542	18,712	80,254
	-----	-----	-----
Depreciation			
At 5 April 2024	41,024	18,408	59,432
Charge for the year	20,518	75	20,593
Disposals	-	-	-
	-----	-----	-----
At 4 April 2025	61,542	18,483	80,025
	-----	-----	-----
Net book amount			
At 4 April 2025	£-	£229	£229
	=====	=====	=====
At 4 April 2024	£20,518	£168	£20,686
	=====	=====	=====

9. Debtors

	2025	2024
Prepayments	6,159	9,656
Other debtors	6,277	20,905
	-----	-----
	£12,436	£30,561
	=====	=====

10. Creditors: Amounts falling due within one year

	2025	2024
Other creditors	-	-
Accruals	885	885
	-----	-----
	£885	£885
	=====	=====

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2025

11. Trustees' remuneration and expenses

No trustees received any remuneration either directly or indirectly, during the year or previous year. Included in Sundries are Meeting expenses reimbursed to Trustees of £nil (2024 – £nil).

WISHES 4 KIDS

England & Wales - Charity number 1092962

Accounts

WISHES 4 KIDS

CHARITY NUMBER: 1032982

Wishes 4 Kids

Full charity name

WISHES 4 KIDS

Mary Tzer
Alan Brindall
John Graves

Patrons

Paul Bellwell
Shirley Mckenna
Paul Mckenna
Hendy Mckenna
Paul Mckenna
Trudi Mckenna

Trustees

FINANCIAL STATEMENTS

YEAR ENDED
4 APRIL 2024

Report Read

Other

1st 2024
1st 2024

1st 2024

Other

1st 2024

1st 2024

1st 2024

1st 2024

Independent

1st 2024

1st 2024

1st 2024

1st 2024

1st 2024

1st 2024

CHARITY NUMBER: 1092962

Full charity name

Wishes 4 Kids

Patrons

Muzzy Izzet
Alan Birchenall
John Greaves

Trustees

Paul Bakewell
Shirley McKenna
Paul McKenna
Wendy Brickett
Paula McAllister
Trudie Seers

Offices

67 Regent Road
Leicester
LE1 6YF

Bankers

HSBC Bank plc
2-6 Gallowtree Gate
Leicester
LE1 1DA

Independent examiner

Mrs T.M. Bettles M.A.A.T.
Bettles Accountancy Limited
Gummies Retreat
Leicester Road
Tilton on the Hill
Leicestershire
LE7 9DB

ANNUAL REPORT**YEAR ENDED 4 APRIL 2024****Structure, governance and management**

Wishes 4 Kids is registered with the Charity Commission for England & Wales as an Unincorporated Charity (16 July 2002) with the governing document in the form of a constitution adopted 24 April 2002 (Amended 19 June 2002/Amended 13 January 2003/Amended 13 April 2022).

The Charity holds no title to property.

The Charity is administered by the Trustees as listed on page 1. The Trustees are re-elected at the annual general meeting and hold office from the conclusion of that meeting. The governing document provides for a minimum of three Trustees. When there is a requirement for new trustees, these are identified and appointed by the remaining trustees. The remaining Trustees are responsible for the induction of any new Trustee which involves awareness of trustee's responsibilities, the governing document, administrative procedures and the history of the charity. There are no co-opted members, however, the facility for the Trustees to appoint such members are included in the Charity's governing document.

Mr G Lowe manages the daily activities of the Charity.

Objectives and activities

The objects of the Charity are to relieve the suffering of children in the East Midlands area with life limited or terminal illness, children who have suffered life changing mental/physical and emotional trauma or children who have suffered severe abuse by the granting of a wish for example - meeting a celebrity or sports person, a trip, a toy or whatever the child most desires.

Achievements, performance and financial review

The charity has seen an increase in events income of 27.6% with a small downturn in donations of 8.75%. Overall this results in a small increase in income. The Trustees are confident that there is no actual downturn in donations being made to the Charity and the downturn is simply due to the timing of when donations are handed over. The Charity has granted and completed 281 wishes during the year.

The Trustees are grateful to the many supporters of the Charity who have given their loyalty and commitment.

The Charity has been "adopted" by a number of corporate sponsors with whom we are working closely to achieve both financial and volunteer support.

The charity has fulfilled its objectives, to the public, by the granting of a wish to children with life limiting and terminal illness, children who have suffered life changing mental/physical and emotional trauma or have suffered severe abuse and who reside or are being treated within our catchment area.

ANNUAL REPORT**YEAR ENDED 4 APRIL 2024****Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. They remain committed to providing a wish to children who are suffering in the East Midlands Area as detailed more fully in previous paragraphs of this report.

Going Concern

The effect of Covid-19 and other external factors on the charity is continually assessed by the Trustees, reviewing the charity's forecasts and projections to ensure the charity remains financially viable. With regard to the next accounting period, the year ending 4 April 2025, the most significant area that is affecting the charity's net assets is still the level of income. However, as 2024 has shown, donations received and events income has remained strong and it is now hopeful that this will continue. The charity continues to have a strong Balance Sheet with unrestricted liquid current assets of £243,445, so in the Trustees opinion the charity has sufficient resources to meet its liabilities as required. As such, they remain satisfied that the charity can continue to operate for the next 12 months and onwards and the accounts have been prepared in the knowledge that Wishes 4 Kids is a financially viable charity.

Reserves policy

At the end of the financial year the unrestricted reserves were £264,131 which is more than 12 months of current total expenditure. The Trustees consider the level of unrestricted reserves to be satisfactory. Their policy is to keep reserves at a level to withstand any short-term risks to give themselves time to change any financial plans accordingly. The circumstances around Covid-19 are example why such free reserves are held and these are used accordingly to ensure that Wishes 4 Kids remains a going-concern. The adequacy of the reserves policy is reviewed annually or more often if necessary.

Donations in kind

The charity has received considerable support in kind for the granting of wishes the approximate value of which is £7,353 (2023 - £18,009). This is included in donations received and resources expended.

Risk factors

The trustees have continued to assess the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ANNUAL REPORT**YEAR ENDED 4 APRIL 2024****Statement of trustee's responsibilities**

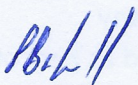
The trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- * observe the methods and principles of the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on 10 May 2024.



PAUL BAKEWELL

Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WISHES 4 KIDS**YEAR ENDED 4 APRIL 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 4 April 2023 which are set out on pages 6 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake this examination because I am a registered member of the Association Of Accounting Technicians, which is one of the listed bodies.

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

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

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

Mrs T.M. Bettles MAAT

BETTLES ACCOUNTANCY LIMITED

Gummies Retreat

Leicester Road

Tilton on the Hill

Leicestershire

LE7 9DB

10 May 2024

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 4 APRIL 2024

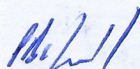
	<u>Notes</u>	<u>Total 2024</u>	<u>Total 2023</u>
Income and endowments from:			
Donations and legacies	2	172,674	189,246
Other trading activities			
Fundraising events		85,148	66,711
Other income			
Profit on disposal of fixed asset		-	38,995
Total		----- 257,822 -----	----- 294,952 -----
Expenditure on:			
Raising funds	3	59,660	44,031
Charitable activities			
Cost of wishes provided	4	185,725	285,549
Total		----- 245,385 -----	----- 329,580 -----
Net income/(expenditure)		12,437	(34,628)
Transfers between fund		-	-
Net movement in funds for the year		12,437	(34,628)
Reconciliation of funds			
Fund balances at 5 April 2023		251,694	286,322
Fund balances at 4 April 2024		----- £264,131 =====	----- £251,694 =====

The funds for 2024 and 2023 are unrestricted.

WISHES 4 KIDS
BALANCE SHEET
AT 4 APRIL 2024

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
Fixed assets			
Tangible fixed assets	7	20,686	41,261
Current assets			
Debtors	8	30,561	18,874
Cash at bank and in hand		213,769	193,019
		-----	-----
		244,330	211,893
Short-term creditors	9	885	1,460
		-----	-----
Net current assets		243,445	210,433
		-----	-----
Net assets		£264,131	£251,694
		=====	=====
Represented by:			
Unrestricted funds		264,131	251,694
		-----	-----
Total charity funds		£264,131	£251,694
		=====	=====

These financial statements were approved by the Trustees on 10 May 2024 and signed on their behalf by:


PAUL BAKEWELL
Trustee

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 4 APRIL 2024****1. Accounting policies**

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

Wishes 4 Kids meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 month period from the date of authorising these financial statements. The budgeted income and expenditure together with the level of reserves is sufficient for the charity to be able to continue as a going concern. The trustees have considered the impact of COVID-19 on the charity in making this assessment.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Income is recognised in the SOFA when the charity becomes entitled to the resources, it is more than likely to receive the resources and the monetary value can be measured with sufficient reliability.

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated services and facilities are included in incoming resources in the SOFA (with an equivalent amount in resources expended) at the value of the gift to the charity where this can be quantified.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

(b) Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Expenditure, including the related irrecoverable VAT, has been classified under headings that aggregate all costs relating to the category.

(c) Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources (time spent by staff).

(d) Tangible fixed assets are capitalised and are written off by depreciation, calculated to write down the cost by equal instalments, over their expected useful lives. The rates applicable are as follows:-

Fixtures, fittings & equipment	- 10% per annum on cost.
Motor vehicles	- 33.33% per annum on cost

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2024

(e) The unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

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

(f) The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other debtors and creditors.

Short term debtors and creditors are measured at the transaction price.

2. Donations and legacies

Donations and legacies include Donations In Kind of £7,353 (2023 - £18,009).

3. Analysis of expenditure on raising funds

	Direct cost	Support costs	Total 2024	Total 2023
Fundraising costs	£29,409	£30,251	£59,660	£44,031
	=====	=====	=====	=====

4. Analysis of expenditure on charitable activity

	Direct cost	Support costs	Total 2024	Total 2023
Cost of wishes provided	£124,392	£61,333	£185,725	£285,549
	=====	=====	=====	=====

5. Allocation of support costs

	Charitable activity	Raising funds	Total 2024	Total 2023
Support costs				
Printing, postage & stationery	1,712	844	2,556	4,329
Sundry expenses	663	327	990	1,724
Repairs & renewals	1,312	648	1,960	1,568
Rent & rates	6,209	3,062	9,271	9,193
Heat & light	1,700	838	2,538	2,008
Telephone	3,391	1,673	5,064	4,377
Bank charges	153	76	229	310
Insurance	1,713	844	2,557	2,333
Depreciation	13,779	6,796	20,575	20,587
Salaries (note 6)	24,841	12,252	37,093	36,005
Motor	5,291	2,610	7,901	7,603
Governance				
Accountancy	569	281	850	850
	-----	-----	-----	-----
	£61,333	£30,251	£91,584	£90,887
	=====	=====	=====	=====

The charity undertakes direct charitable activities only and allocates its Support Costs on a basis consistent with the use of resources.

All accountancy fees relate to the preparation and independent examination of the charity's financial accounts.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2024

6. Staff costs

	2024	2023
Wages and salaries	36,230	35,175
Social security costs	-	-
Employer's pension contributions	863	830
	-----	-----
Total emoluments	£37,093	£36,005
	=====	=====
No employee received a salary in excess of £60,000 per annum.		
Average number of employees	1	1
	==	==

There were no Key Management personnel employed during the year.

7. Tangible fixed assets

	Motor Vehicles	Fixtures Fittings & Equipment	Total
Cost			
At 5 April 2023	61,542	18,576	80,118
Additions	-	-	-
Disposals	-	-	-
	-----	-----	-----
At 4 April 2024	61,542	18,576	80,118
	-----	-----	-----
Depreciation			
At 5 April 2023	20,512	18,345	38,857
Charge for the year	20,512	63	20,575
Disposals	-	-	-
	-----	-----	-----
At 4 April 2024	41,024	18,408	59,432
	-----	-----	-----
Net book amount			
At 4 April 2024	£20,518	£168	£20,686
	=====	=====	=====
At 4 April 2023	£41,030	£231	£41,261
	=====	=====	=====

8. Debtors

	2024	2023
Prepayments	9,656	11,140
Other debtors	20,905	7,734
	-----	-----
	£30,561	£18,874
	=====	=====

9. Creditors: Amounts falling due within one year

	2024	2023
Other creditors	-	-
Accruals	885	1,460
	-----	-----
	£885	£1,460
	=====	=====

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2024

10. Trustees' remuneration and expenses

No trustees received any remuneration either directly or indirectly, during the year or previous year. Included in Sundries are Meeting expenses reimbursed to Trustees of £nil (2023 – £nil).

WISHES 4 KIDS

England & Wales - Charity number 1092962

Accounts

WISHES 4 KIDS

1

CHARITY NUMBER: 1092962

Full charity name

WISHES 4 KIDS

Patrons

Mutzy Izzet
Alan Birchenall
John Greaves

Trustees

Paul Bakewell
Shirley McKenna
Paul McKenna
Wendy Brickett
Paula McAllister
Trudie Seers (appointed 5 August 2022)

FINANCIAL STATEMENTS

YEAR ENDED
4 APRIL 2023

Offices

67 Regent Road
Leicester
LE1 6YF

Bankers

HSBC Bank plc
2-6 Gallowtree Gate
Leicester
LE1 1DA

Independent examiner

Mrs T.M. Bettles M.A.A.T.
Bettles Accountancy Limited
Gummies Retreat
Leicester Road
Tilton on the Hill
Leicestershire
LE7 9DB

WISHES 4 KIDS REPORT

1

YEAR ENDED 4 APRIL 2023

CHARITY NUMBER: 1092962 management

Wishes 4 Kids is registered with the Charity Commission for England & Wales as an Unincorporated Charity (16 July 2002) with the governing document in the form of a constitution adopted 24 April 2002 (Amended 19 June 2002/Amended 13 January 2003/Amended 13 April 2022).

Full charity name

Wishes 4 Kids

The Charity holds no title to property.

Patrons

Muzzy Izzet
Alan Birchenall
John Greaves

Trustees

Paul Bakewell
Shirley McKenna
Paul McKenna
Wendy Brickett
Paula McAllister
Trudie Seers (appointed 5 August 2022)

Objectives and activities

The objects of the Charity are to relieve the suffering of children in the East Midlands area with life limited or terminal illness, children who have suffered life changing mental/physical and emotional trauma or children who have suffered severe abuse by the granting of a wish for example - meeting a celebrity or sports person, a trip, a job or whatever the child may desire.

Offices

67 Regent Road
Leicester
LE1 6YF

Bankers

HSBC Bank plc
2-6 Gallowtree Gate
Leicester
LE1 1DA

Independent examiner

Mrs T.M. Bettles M.A.A.T.
Bettles Accountancy Limited
Gummies Retreat
Leicester Road
Tilton on the Hill
Leicestershire
LE7 9DB

ANNUAL REPORT**YEAR ENDED 4 APRIL 2023****Structure, governance and management**

Wishes 4 Kids is registered with the Charity Commission for England & Wales as an Unincorporated Charity (16 July 2002) with the governing document in the form of a constitution adopted 24 April 2002 (Amended 19 June 2002/Amended 13 January 2003/Amended 13 April 2022).

The Charity holds no title to property.

The Charity is administered by the Trustees as listed on page 1. The Trustees are re-elected at the annual general meeting and hold office from the conclusion of that meeting. The governing document provides for a minimum of three Trustees. When there is a requirement for new trustees, these are identified and appointed by the remaining trustees. The remaining Trustees are responsible for the induction of any new Trustee which involves awareness of trustee's responsibilities, the governing document, administrative procedures and the history of the charity. There are no co-opted members, however, the facility for the Trustees to appoint such members are included in the Charity's governing document.

Mr G Lowe manages the daily activities of the Charity.

Objectives and activities

The objects of the Charity are to relieve the suffering of children in the East Midlands area with life limited or terminal illness, children who have suffered life changing mental/physical and emotional trauma or children who have suffered severe abuse by the granting of a wish for example - meeting a celebrity or sportsperson, a trip, a toy or whatever the child most desires.

Achievements, performance and financial review

As expected and due to the pandemic that started in 2020 the charity saw an reduction in events income of 33% following a 75% increase in 2022. This was due to some national and regional fundraising events that had been cancelled in 2020/21 being held twice in 2021/22. There was, however, an 84% increase in donations in 2023 following the downturn in 2022. In spite of the difficult conditions the pandemic has caused for everyone including major price increases, the charity significantly reduced its backlog of wishes awaiting completion and has granted and completed 384 wishes during the year.

The Trustees are grateful to the many supporters of the Charity who have given their loyalty and commitment.

The Charity has been "adopted" by a number of corporate sponsors with whom we are working closely to achieve both financial and volunteer support.

The charity has fulfilled its objectives, to the public, by the granting of a wish to children with life limiting and terminal illness, children who have suffered life changing mental/physical and emotional trauma or have suffered severe abuse and who reside or are being treated within our catchment area.

ANNUAL REPORT

YEAR ENDED 4 APRIL 2023

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Going Concern

The effect of Covid-19 and other external factors on the charity is continually assessed by the Trustees, reviewing the charity's forecasts and projections to ensure the charity remains financially viable. With regard to the next accounting period, the year ending 4 April 2024, the most significant area that is affecting the charity's net assets is still the level of income. However, as 2023 has shown a significant increase in donations received and events income has remained strong, it is now hopeful that this will continue. The charity continues to have a strong Balance Sheet with unrestricted liquid current assets of £210,433, so in the Trustees opinion the charity has sufficient resources to meet its liabilities as required. As such, they remain satisfied that the charity can continue to operate for the next 12 months and onwards and the accounts have been prepared in the knowledge that Wishes 4 Kids is a financially viable charity.

Reserves policy

At the end of the financial year the unrestricted reserves were £251,694 which is more than 9 months of current total expenditure. The Trustees consider the level of unrestricted reserves to be satisfactory. Their policy is to keep reserves at a level to withstand any short-term risks to give themselves time to change any financial plans accordingly. The circumstances around Covid-19 are example why such free reserves are held and these are used accordingly to ensure that Wishes 4 Kids remains a going-concern. The adequacy of the reserves policy is reviewed annually or more often if necessary.

Donations in kind

The charity has received considerable support in kind for the granting of wishes the approximate value of which is £18,009 (2022 - £852). This is included in donations received and resources expended.

Risk factors

The trustees have continued to assess the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.


PAUL BARTWELL
Trustee

ANNUAL REPORT**YEAR ENDED 4 APRIL 2023**

The principal uncertainty currently facing the charity is the impact of the ongoing global Covid-19 outbreak. The Trustees continue to monitor the outbreak, including UK Government advice, and acknowledge that the charity faces a prolonged period of uncertainty. While the evolving nature of the situation means it is not possible to accurately quantify the financial impact, the charity is in a good position to help manage the risk. Steps are being taken on an ongoing basis to minimise the impact on the charity's activities and the effect this may have on its supporters and beneficiaries. Infrastructure is in place to allow staff to work remotely or in a 'covid secure' environment and our key priority is to ensure, as far as possible, that terminally ill or life-limited children are still able to benefit from a 'covid secure' wish.

Statement of trustee's responsibilities

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

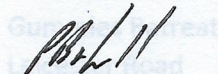
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles of the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on 12 May 2023.

BETTLES ACCOUNTANCY LIMITED

**PAUL BAKEWELL**

Trustee

12 May 2023

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WISHES 4 KIDS**YEAR ENDED 4 APRIL 2023**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 4 April 2023 which are set out on pages 6 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake this examination because I am a registered member of the Association Of Accounting Technicians, which is one of the listed bodies.

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

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

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

Mrs T.M. Bettles MAAT
BETTLES ACCOUNTANCY LIMITED
Gummies Retreat
Leicester Road
Tilton on the Hill
Leicestershire
LE7 9DB

12 May 2023

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 4 APRIL 2023

	<u>Notes</u>	<u>Total</u> <u>2023</u>	<u>Total</u> <u>2022</u>
Income and endowments from:			
Donations and legacies	2	189,346	102,934
Other trading activities			
Fundraising events	8	66,711	99,939
Other income			
Profit on disposal of fixed asset		38,995	-
Total		294,952	202,873
Expenditure on:			
Raising funds	3	44,031	35,233
Charitable activities			
Cost of wishes provided	4	285,549	188,275
Total		329,580	223,508
Net income/(expenditure)		(34,628)	(20,635)
Transfers between fund		-	-
Net movement in funds for the year		(34,628)	(20,635)
Reconciliation of funds			
Fund balances at 5 April 2022		286,322	306,957
Fund balances at 4 April 2023		£251,694	£286,322


The funds for 2023 and 2022 are unrestricted.

BALANCE SHEET

AT 4 APRIL 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
Fixed assets			
Tangible fixed assets	7	41,261	311
Current assets			
Debtors	8	18,874	11,255
Cash at bank and in hand		193,019	286,788
		-----	-----
		211,893	298,043
Short-term creditors	9	1,460	12,032
		-----	-----
Net current assets		210,433	286,011
		-----	-----
Net assets		£251,694	£286,322
		=====	=====
Represented by:			
Unrestricted funds		251,694	286,322
		-----	-----
Total charity funds		£251,694	£286,322
		=====	=====

These financial statements were approved by the Trustees on 12 May 2023 and signed on their behalf by:


PAUL BAKEWELL
 Trustee

(c) Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources (time spent by staff).

(d) Tangible fixed assets are capitalised and are written off by depreciation, calculated to write down the cost by equal instalments, over their expected useful lives. The rates applicable are as follows:

Fixtures, fittings & equipment	- 10% per annum on cost
Motor vehicles	- 33.33% per annum on cost

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2023

1. Accounting policies

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

Wishes 4 Kids meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 month period from the date of authorising these financial statements. The budgeted income and expenditure together with the level of reserves is sufficient for the charity to be able to continue as a going concern. The trustees have considered the impact of COVID-19 on the charity in making this assessment.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Income is recognised in the SOFA when the charity becomes entitled to the resources, it is more than likely to receive the resources and the monetary value can be measured with sufficient reliability.

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated services and facilities are included in incoming resources in the SOFA (with an equivalent amount in resources expended) at the value of the gift to the charity where this can be quantified.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

(b) Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Expenditure, including the related irrecoverable VAT, has been classified under headings that aggregate all costs relating to the category.

(c) Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources (time spent by staff).

(d) Tangible fixed assets are capitalised and are written off by depreciation, calculated to write down the cost by equal instalments, over their expected useful lives. The rates applicable are as follows:-

Fixtures, fittings & equipment	- 10% per annum on cost.
Motor vehicles	- 33.33% per annum on cost

All accountancy fees relate to the preparation and independent examination of the charity's financial accounts.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 4 APRIL 2023

(e) The unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

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

(f) The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other debtors and creditors.

Short term debtors and creditors are measured at the transaction price.

2. Donations and legacies

Donations and legacies in 2023 include grants from HMRC of nil (2022 - £2,467) in respect of the Coronavirus Job Retention Scheme which has funded employees on furlough during the year.

3. Analysis of expenditure on raising funds

	Direct cost	Support costs	Total 2023	Total 2022
Fundraising costs	£20,345	£23,686	£44,031	£35,233
	=====	=====	=====	=====

4. Analysis of expenditure on charitable activity

	Direct cost	Support costs	Total 2023	Total 2022
Cost of wishes provided	£218,348	£67,201	£285,549	£188,275
	=====	=====	=====	=====

5. Allocation of support costs

	Charitable activity	Raising funds	Total 2023	Total 2022
Support costs				
Printing, postage & stationery	3,201	1,128	4,329	4,415
Sundry expenses	1,275	449	1,724	1,527
Repairs & renewals	1,160	408	1,568	1,736
Rent & rates	6,797	2,396	9,193	9,192
Heat & light	1,485	523	2,008	2,339
Telephone	3,236	1,141	4,377	4,595
Bank charges	229	81	310	462
Insurance	1,725	608	2,333	2,259
Depreciation	15,222	5,365	20,587	13,458
Salaries (note 6)	26,622	9,383	36,005	46,784
Motor	5,621	1,982	7,603	7,876
Governance				
Accountancy	628	222	850	850
	-----	-----	-----	-----
	£67,201	£23,686	£90,887	£95,493
	=====	=====	=====	=====

The charity undertakes direct charitable activities only and allocates its Support Costs on a basis consistent with the use of resources.

All accountancy fees relate to the preparation and independent examination of the charity's financial accounts.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2023

6. Staff costs

	2023	2022
Wages and salaries	35,175	45,999
Social security costs	-	-
Employer's pension contributions	830	785
	-----	-----
Total emoluments	£36,005	£46,784
	=====	=====

No employee received a salary in excess of £60,000 per annum.

Average number of employees	1	2
	==	==

There were no Key Management personnel employed during the year.

7. Tangible fixed assets

	Motor Vehicles	Fixtures Fittings & Equipment	Total
Cost			
At 5 April 2022	39,410	18,576	57,986
Additions	61,542	-	61,542
Disposals	(39,410)	-	(39,410)
	-----	-----	-----
At 4 April 2023	61,542	18,576	80,118
	-----	-----	-----
Depreciation			
At 5 April 2022	39,405	18,270	57,675
Charge for the year	20,512	75	20,587
Disposals	(39,405)	-	(39,405)
	-----	-----	-----
At 4 April 2023	20,512	18,345	38,857
	-----	-----	-----
Net book amount			
At 4 April 2023	£41,030	£231	£41,261
	=====	=====	=====
At 4 April 2022	£5	£306	£311
	=====	=====	=====

8. Debtors

	2023	2022
Prepayments	11,140	11,255
Other debtors	7,734	-
	-----	-----
	£18,874	£11,255
	=====	=====

9. Creditors: Amounts falling due within one year

	2023	2022
Other creditors	-	11,147
Accruals	1,460	885
	-----	-----
	£1,460	£12,032
	=====	=====

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2023

10. Trustees' remuneration and expenses

No trustees received any remuneration either directly or indirectly, during the year or previous year. Included in Sundries are Meeting expenses reimbursed to Trustees of £nil (2022 – £119).

WISHES 4 KIDS

England & Wales - Charity number 1092962

Accounts

WISHES 4 KIDS

CHARITY NUMBER: 1057942

Full charity name

WISHES 4 KIDS

Patrons

Marty (2001)

Alan Dickinson

John Green

Trustees

Paul Eckhoff

Shirley Whitehead

Paul McFarlane

Wendy Siskett

Paula McFarlane

FINANCIAL STATEMENTS

YEAR ENDED

4 APRIL 2022

Office

Wishes 4 Kids

111111

111111

Bankers

HSC Bank plc

2-6 Colindale Ave

London

LT1 1QA

Independent auditors

Mr T.M. Butler M.A.A.T.

Butler & Co Accountants Limited

Business Village

Leicester Road

Doncaster

DN1 1JH

111111

WISHES 4 KIDS

1

CHARITY NUMBER: 1092962

Full charity name	Wishes 4 Kids
Patrons	Muzzy Izzet Alan Birchenall John Greaves
Trustees	Paul Bakewell Shirley McKenna Paul McKenna Wendy Brickett Paula McAllister
Offices	67 Regent Road Leicester LE1 6YF
Bankers	HSBC Bank plc 2-6 Gallowtree Gate Leicester LE1 1DA
Independent examiner	Mrs T.M. Bettles M.A.A.T. Bettles Accountancy Limited Gummies Retreat Leicester Road Tilton on the Hill Leicestershire LE7 9DB

ANNUAL REPORT**YEAR ENDED 4 APRIL 2022****Structure, governance and management**

Wishes 4 Kids is registered with the Charity Commission for England & Wales as an Unincorporated Charity (16 July 2002) with the governing document in the form of a constitution adopted 24 April 2002 (Amended 19 June 2002/Amended 13 January 2003/Amended 13 April 2022).

The Charity holds no title to property.

The Charity is administered by the Trustees as listed on page 1. The Trustees are re-elected at the annual general meeting and hold office from the conclusion of that meeting. The governing document provides for a minimum of three Trustees. When there is a requirement for new trustees, these are identified and appointed by the remaining trustees. The remaining Trustees are responsible for the induction of any new Trustee which involves awareness of trustee's responsibilities, the governing document, administrative procedures and the history of the charity. There are no co-opted members, however, the facility for the Trustees to appoint such members are included in the Charity's governing document.

Mr G Lowe manages the daily activities of the Charity.

Objectives and activities

The objects of the Charity are to relieve the suffering of children in the East Midlands area with life limited or terminal illness, children who have suffered life changing mental/physical and emotional trauma or children who have suffered severe abuse by the granting of a wish for example - meeting a celebrity or sportsperson, a trip, a toy or whatever the child most desires.

Achievements, performance and financial review

As expected and due to the pandemic that started in 2020 the charity saw an increase in events income of 75% following a 22% decrease in 2021. This was due to some national and regional fundraising events restarting that had been cancelled in 2020/21. There was, however, a downturn in donations in 2022. In 2020/21 the charity staff were furloughed for part of the year and donations in 2021 included £27,719 of CJRS grants to cover staff when they were unable to work and £10,000 from the Local Council. In spite of the difficult conditions the pandemic has caused for everyone, the charity has granted and completed 237 wishes during the year.

The Trustees are grateful to the many supporters of the Charity who have given their loyalty and commitment.

The Charity has been "adopted" by a number of corporate sponsors with whom we are working closely to achieve both financial and volunteer support.

The charity has fulfilled its objectives, to the public, by the granting of a wish to children with life limiting and terminal illness, children who have suffered life changing mental/physical and emotional trauma or have suffered severe abuse and who reside or are being treated within our catchment area.

ANNUAL REPORT**YEAR ENDED 4 APRIL 2022****Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Going Concern

The effect of Covid-19 and other external factors on the charity is continually assessed by the Trustees, reviewing the charity's forecasts and projections to ensure the charity remains financially viable. With regard to the next accounting period, the year ending 4 April 2023, the most significant area that is affecting the charity's net assets is still the level of income. However, it is now hopeful that the charity will be able to do more fundraising and most national and regional fundraising events e.g. The London Marathon have recommenced. The charity continues to have a strong Balance Sheet with unrestricted liquid current assets of £286,322, so in the Trustees opinion the charity has sufficient resources to meet its liabilities as required. As such, they remain satisfied that the charity can continue to operate for the next 12 months and onwards and the accounts have been prepared in the knowledge that Wishes 4 Kids is a financially viable charity.

Reserves policy

At the end of the financial year the unrestricted reserves were £286,322 which is more than 12 months of current total expenditure. The Trustees consider the level of unrestricted reserves to be satisfactory. Their policy is to keep reserves at a level to withstand any short-term risks to give themselves time to change any financial plans accordingly. The circumstances around Covid-19 are example why such free reserves are held and these are used accordingly to ensure that Wishes 4 Kids remains a going-concern. The adequacy of the reserves policy is reviewed annually or more often if necessary.

Donations in kind

The charity has received considerable support in kind for the granting of wishes the approximate value of which is £852 (2021 - £1,046). This is included in donations received and resources expended.

Risk factors

The trustees have continued to assess the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ANNUAL REPORT**YEAR ENDED 4 APRIL 2022**

The principal uncertainty currently facing the charity is the impact of the ongoing global Covid-19 outbreak. The Trustees continue to monitor the outbreak, including UK Government advice, and acknowledge that the charity faces a prolonged period of uncertainty. While the evolving nature of the situation means it is not possible to accurately quantify the financial impact, the charity is in a good position to help manage the risk. Steps are being taken on an ongoing basis to minimise the impact on the charity's activities and the effect this may have on its supporters and beneficiaries. Infrastructure is in place to allow staff to work remotely or in a 'covid secure' environment and our key priority is to ensure, as far as possible, that terminally ill or life-limited children are still able to benefit from a 'covid secure' wish.

Statement of trustee's responsibilities

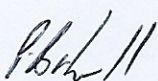
The trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- * observe the methods and principles of the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on 20 May 2022.



PAUL BAKEWELL

Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WISHES 4 KIDS**YEAR ENDED 4 APRIL 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 4 April 2022 which are set out on pages 6 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mrs T.M. Bettles MAAT

BETTLES ACCOUNTANCY LIMITED

Gummies Retreat

Leicester Road

Tilton on the Hill

Leicestershire

LE7 9DB

20 May 2022

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 4 APRIL 2022

	<u>Notes</u>	<u>Total 2022</u>	<u>Total 2021</u>
Income and endowments from:			
Donations and legacies	2	102,934	239,256
Other trading activities			
Fundraising events		99,939	56,945
Other income			
Profit on disposal of fixed asset		-	-
		-----	-----
Total		202,873	296,201
		-----	-----
Expenditure on:			
Raising funds	3	35,233	24,012
Charitable activities			
Cost of wishes provided	4	188,275	201,312
		-----	-----
Total		223,508	225,324
		-----	-----
Net income/(expenditure)		(20,635)	70,877
Transfers between fund		-	-
		-----	-----
Net movement in funds for the year		(20,635)	70,877
Reconciliation of funds			
Fund balances at 5 April 2021		306,957	236,080
		-----	-----
Fund balances at 4 April 2022		£286,322	£306,957
		=====	=====

The funds for 2022 and 2021 are unrestricted.

WISHES 4 KIDS
 BALANCE SHEET
 AT 4 APRIL 2022

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
Fixed assets			
Tangible fixed assets	7	311	13,769
Current assets			
Debtors	8	11,255	35,225
Cash at bank and in hand		286,788	258,848
		-----	-----
		298,043	294,073
Short-term creditors	9	12,032	885
		-----	-----
Net current assets		286,011	293,188
		-----	-----
Net assets		£286,322	£306,957
		=====	=====
Represented by:			
Unrestricted funds		286,322	306,957
		-----	-----
Total charity funds		£286,322	£306,957
		=====	=====

These financial statements were approved by the Trustees on 20 May 2022 and signed on their behalf by:



PAUL BAKEWELL
 Trustee

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 4 APRIL 2022**

1. Accounting policies

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

Wishes 4 Kids meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 month period from the date of authorising these financial statements. The budgeted income and expenditure together with the level of reserves is sufficient for the charity to be able to continue as a going concern. The trustees have considered the impact of COVID-19 on the charity in making this assessment.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Income is recognised in the SOFA when the charity becomes entitled to the resources, it is more than likely to receive the resources and the monetary value can be measured with sufficient reliability.

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated services and facilities are included in incoming resources in the SOFA (with an equivalent amount in resources expended) at the value of the gift to the charity where this can be quantified.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

(b) Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Expenditure, including the related irrecoverable VAT, has been classified under headings that aggregate all costs relating to the category.

(c) Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources (time spent by staff).

(d) Tangible fixed assets are capitalised and are written off by depreciation, calculated to write down the cost by equal instalments, over their expected useful lives. The rates applicable are as follows:-

Fixtures, fittings & equipment	- 10% per annum on cost.
Motor vehicles	- 33.33% per annum on cost

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2022

(e) The unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

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

(f) The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other debtors and creditors.

Short term debtors and creditors are measured at the transaction price.

2. Donations and legacies

Donations and legacies in 2022 include grants from HMRC of £2,467 (2021 - £27,719) in respect of the Coronavirus Job Retention Scheme which has funded employees on furlough during the year and support grants of £- (2021 – £10,000) from the local Council.

3. Analysis of expenditure on raising funds

	Direct cost	Support costs	Total 2022	Total 2021
Fundraising costs	£17,330	£17,903	£35,233	£24,012
	=====	=====	=====	=====

4. Analysis of expenditure on charitable activity

	Direct cost	Support costs	Total 2022	Total 2021
Cost of wishes provided	£110,685	£77,590	£188,275	£201,312
	=====	=====	=====	=====

5. Allocation of support costs

	Charitable activity	Raising funds	Total 2022	Total 2021
Support costs				
Printing, postage & stationery	3,587	828	4,415	1,386
Sundry expenses	1,241	286	1,527	505
Repairs & renewals	1,411	325	1,736	1,171
Rent & rates	7,469	1,723	9,192	9,108
Heat & light	1,901	438	2,339	1,383
Telephone	3,734	861	4,595	4,438
Bank charges	376	86	462	868
Insurance	1,835	424	2,259	2,212
Depreciation	10,935	2,523	13,458	13,489
Salaries (note 6)	38,012	8,772	46,784	47,009
Motor	6,398	1,478	7,876	4,001
Governance				
Accountancy	691	159	850	850
	-----	-----	-----	-----
	£77,590	£17,903	£95,493	£86,420
	=====	=====	=====	=====

The charity undertakes direct charitable activities only and allocates its Support Costs on a basis consistent with the use of resources.

All accountancy fees relate to the preparation and independent examination of the charity's financial accounts.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2022

6. Staff costs

	2022	2021
Wages and salaries	45,999	46,200
Social security costs	-	129
Employer's pension contributions	785	680
	-----	-----
Total emoluments	£46,784	£47,009
	=====	=====

No employee received a salary in excess of £60,000 per annum.

Average number of employees	2	2
	==	==

There were no Key Management personnel employed during the year.

7. Tangible fixed assets

	Motor Vehicles	Fixtures Fittings & Equipment	Total
Cost			
At 5 April 2021 & 4 April 2022	39,410	18,576	57,986
	-----	-----	-----
Depreciation			
At 5 April 2021	26,270	17,947	44,217
Charge for the year	13,135	323	13,458
Disposals	-	-	-
	-----	-----	-----
At 4 April 2022	39,405	18,270	57,675
	-----	-----	-----
Net book amount			
At 4 April 2022	£5	£306	£311
	=====	=====	=====
At 4 April 2021	£13,140	£629	£13,769
	=====	=====	=====

8. Debtors

	2022	2021
Prepayments	11,255	7,758
Other debtors	-	2,467
	-----	-----
	£11,255	£35,225
	=====	=====

9. Creditors: Amounts falling due within one year

	2022	2021
Other creditors	11,147	-
Accruals	885	885
	-----	-----
	£12,032	£885
	=====	=====

10. Trustees' remuneration and expenses

No trustees received any remuneration either directly or indirectly, during the year or previous year.
Included in Sundries are Meeting expenses reimbursed to Trustees of £119 (2021 – nil).

WISHES 4 KIDS

England & Wales - Charity number 1092962

Accounts

WISHES 4 KIDS

FINANCIAL STATEMENTS

**YEAR ENDED
4 APRIL 2021**

CHARITY NUMBER: 1092962

Full charity name	Wishes 4 Kids
Patrons	Muzzy Izzet Alan Birchenall John Greaves
Trustees	Paul Bakewell Shirley McKenna Paul McKenna Wendy Brickett (appointed 1 March 2021) Paula McAllister (appointed 1 March 2021) Janine Bates (resigned 11 January 2021) Gerald Varney (resigned 5 January 2021)
Offices	67 Regent Road Leicester LE1 6YF
Bankers	HSBC Bank plc 2-6 Gallowtree Gate Leicester LE1 1DA
Independent examiner	Mrs T.M. Bettles M.A.A.T. Bettles Accountancy Limited 23 Lily Drive Great Glen Leicestershire LE8 9AG

ANNUAL REPORT**YEAR ENDED 4 APRIL 2021****Structure, governance and management**

Wishes 4 Kids is registered with the Charity Commission for England & Wales as an Unincorporated Charity (16 July 2002) with the governing document in the form of a constitution adopted 24 April 2002 (Amended 19 June 2002/Amended 13 January 2003).

The Charity holds no title to property.

The Charity is administered by the Trustees as listed on page 1. The Trustees are re-elected at the annual general meeting and hold office from the conclusion of that meeting. The governing document provides for a minimum of three Trustees. When there is a requirement for new trustees, these are identified and appointed by the remaining trustees. The remaining Trustees are responsible for the induction of any new Trustee which involves awareness of trustee's responsibilities, the governing document, administrative procedures and the history of the charity. There are no co-opted members, however, the facility for the Trustees to appoint such members are included in the Charity's governing document.

It was with reluctance that the Trustees accepted the resignation as Trustee of Mrs J Bates in January 2021 who managed the daily activities of the Charity until the end of January 2021. Mr G Lowe has taken over her duties.

Objectives and activities

The objects of the Charity are to relieve the suffering of children in the East Midlands area with life limited or terminal illness, children who have suffered life changing mental/physical and emotional trauma or children who have suffered severe abuse by the granting of a wish for example - meeting a celebrity or sportsperson, a trip, a toy or whatever the child most desires.

Achievements, performance and financial review

As expected and due to the pandemic the charity saw a downturn in events income of 22% following a 24% increase in 2020. This was due to both national and regional fundraising events being cancelled. There was also a small downturn (2020 – 34.5% increase) in donations. As the charity staff were furloughed for part of the year, donations include £27,719 of CJRS grants to cover staff when they were unable to work. In spite of the difficult conditions the pandemic is causing for everyone, the charity has granted and completed 162 wishes during the year, delivered 214 Christmas toy & sweet parcels and delivered 56 Easter Eggs.

The Trustees are grateful to the many supporters of the Charity who have given their loyalty and commitment.

The Charity has been "adopted" by a number of corporate sponsors with whom we are working closely to achieve both financial and volunteer support.

The charity has fulfilled its objectives, to the public, by the granting of a wish to children with life limiting and terminal illness, children who have suffered life changing mental/physical and emotional trauma or have suffered severe abuse and who reside or are being treated within our catchment area.

ANNUAL REPORT**YEAR ENDED 4 APRIL 2021****Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Going Concern

The effect of Covid-19 on the charity is continually assessed by the Trustees, reviewing the charity's forecasts and projections to ensure the charity remains financially viable. With regard to the next accounting period, the year ending 4 April 2022, the most significant area that is affecting the charity's net assets is still the level of income. However, it is now hopeful that the charity will be able to do more fundraising and that some national and regional fundraising events e.g. The London Marathon will recommence. The charity has successfully been focussing efforts on raising income from other sources. The charity continues to have a strong Balance Sheet with unrestricted liquid current assets of £306,957, so in the Trustees opinion the charity has sufficient resources to meet its liabilities as required. As such, they remain satisfied that the charity can continue to operate for the next 12 months and onwards and the accounts have been prepared in the knowledge that Wishes 4 Kids is a financially viable charity.

Reserves policy

At the end of the financial year the unrestricted reserves were £306,957 which is more than 12 months of current total expenditure. The Trustees consider the level of unrestricted reserves to be satisfactory. Their policy is to keep reserves at a level to withstand any short-term risks to give themselves time to change any financial plans accordingly. The current circumstances around Covid-19 are example why such free reserves are held and these are used accordingly to ensure that Wishes 4 Kids remains a going-concern. The adequacy of the reserves policy is reviewed annually or more often if necessary.

Donations in kind

The charity has received considerable support in kind for the granting of wishes the approximate value of which is £1,046 (2020 - £7,091). This is included in donations received and resources expended.

Risk factors

The trustees have continued to assess the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ANNUAL REPORT

YEAR ENDED 4 APRIL 2021

The principal uncertainty currently facing the charity is the impact of the ongoing global Covid-19 outbreak. The Trustees continue to monitor the outbreak, including UK Government advice, and acknowledge that the charity faces a prolonged period of uncertainty. While the evolving nature of the situation means it is not possible to accurately quantify the financial impact, the charity is in a good position to help manage the risk. Steps are being taken on an ongoing basis to minimise the impact on the charity's activities and the effect this may have on its supporters and beneficiaries. Infrastructure is in place to allow staff to work remotely or in a 'covid secure' environment and our key priority is to ensure, as far as possible, that terminally ill or life-limited children are still able to benefit from a 'covid secure' wish.

Statement of trustee's responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- * observe the methods and principles of the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on 8 July 2021.



PAUL BAKEWELL
Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WISHES 4 KIDS**YEAR ENDED 4 APRIL 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 4 April 2021 which are set out on pages 6 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake this examination because I am a registered member of the Association Of Accounting Technicians, which is one of the listed bodies.

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

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

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

Mrs T.M. Bettles MAAT
BETTLES ACCOUNTANCY LIMITED
23 Lily Drive
Great Glen
Leicestershire
LE8 9AG

8 July 2021

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 4 APRIL 2021

	<u>Notes</u>	<u>Total</u> <u>2021</u>	<u>Total</u> <u>2020</u>
Income and endowments from:			
Donations and legacies	2	239,256	245,663
Other trading activities			
Fundraising events		56,945	73,249
Other income			
Profit on disposal of fixed asset		-	29,000
Total		<u>296,201</u>	<u>347,912</u>
Expenditure on:			
Raising funds	3	24,012	48,654
Charitable activities			
Cost of wishes provided	4	201,312	289,597
Total		<u>225,324</u>	<u>338,251</u>
Net income/(expenditure)		<u>70,877</u>	<u>9,661</u>
Transfers between fund		-	-
Net movement in funds for the year		<u>70,877</u>	<u>9,661</u>
Reconciliation of funds			
Fund balances at 5 April 2020		236,080	226,419
Fund balances at 4 April 2021		<u>£306,957</u>	<u>£236,080</u>

The funds for 2021 and 2020 are unrestricted.

WISHES 4 KIDS
BALANCE SHEET
AT 4 APRIL 2021

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	<u>Notes</u>	<u>2021</u>	<u>2020</u>
Fixed assets			
Tangible fixed assets	7	13,769	27,258
Current assets			
Debtors	8	35,225	31,593
Cash at bank and in hand		258,848	178,114
		-----	-----
		294,073	209,707
Short-term creditors	9	885	885
		-----	-----
Net current assets		293,188	208,822
		-----	-----
Net assets		£306,957	£236,080
		=====	=====
Represented by:			
Unrestricted funds		306,957	236,080
		-----	-----
Total charity funds		£306,957	£236,080
		=====	=====

These financial statements were approved by the Trustees on 8 July 2021 and signed on their behalf by:



PAUL BAKEWELL
Trustee

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 4 APRIL 2021**

1. Accounting policies

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

Wishes 4 Kids meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 month period from the date of authorising these financial statements. The budgeted income and expenditure together with the level of reserves is sufficient for the charity to be able to continue as a going concern. The trustees have considered the impact of COVID-19 on the charity in making this assessment.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

- (a) Income is recognised in the SOFA when the charity becomes entitled to the resources, it is more than likely to receive the resources and the monetary value can be measured with sufficient reliability.

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated services and facilities are included in incoming resources in the SOFA (with an equivalent amount in resources expended) at the value of the gift to the charity where this can be quantified.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

- (b) Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Expenditure, including the related irrecoverable VAT, has been classified under headings that aggregate all costs relating to the category.

- (c) Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources (time spent by staff).

- (d) Tangible fixed assets are capitalised and are written off by depreciation, calculated to write down the cost by equal instalments, over their expected useful lives. The rates applicable are as follows:-

Fixtures, fittings & equipment	- 10% per annum on cost.
Motor vehicles	- 33.33% per annum on cost

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2021

(e) The unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

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

(f) The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other debtors and creditors.

Short term debtors and creditors are measured at the transaction price.

2. Donations and legacies

Donations and legacies in 2021 include grants from HMRC of £27,719 (2020 - £3,305) in respect of the Coronavirus Job Retention Scheme which has funded employees on furlough during the year and support grants of £10,000 (2020 – nil) from the local Council.

3. Analysis of expenditure on raising funds

	Direct cost	Support costs	Total 2021	Total 2020
Fundraising costs	£7,808	£16,204	£24,012	£48,654
	=====	=====	=====	=====

4. Analysis of expenditure on charitable activity

	Direct cost	Support costs	Total 2021	Total 2020
Cost of wishes provided	£131,096	£70,216	£201,312	£289,597
	=====	=====	=====	=====

5. Allocation of support costs

	Charitable activity	Raising funds	Total 2021	Total 2020
Support costs				
Printing, postage & stationery	1,126	260	1,386	3,447
Sundry expenses	410	95	505	2,939
Repairs & renewals	951	220	1,171	1,519
Rent & rates	7,401	1,707	9,108	9,075
Heat & light	1,124	259	1,383	1,460
Telephone	3,605	833	4,438	4,508
Bank charges	705	163	868	1,522
Insurance	1,797	415	2,212	2,076
Depreciation	10,960	2,529	13,489	13,738
Salaries (note 6)	38,195	8,814	47,009	37,602
Motor	3,251	750	4,001	6,864
Governance				
Accountancy	691	159	850	885
	-----	-----	-----	-----
	£70,216	£16,204	£86,420	£85,635
	=====	=====	=====	=====

The charity undertakes direct charitable activities only and allocates its Support Costs on a basis consistent with the use of resources.

All accountancy fees relate to the preparation and independent examination of the charity's financial accounts.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 4 APRIL 2020

6. Staff costs

	2021	2020
Wages and salaries	46,200	36,219
Social security costs	129	584
Employer's pension contributions	680	799
	-----	-----
Total emoluments	£47,009	£37,602
	=====	=====

No employee received a salary in excess of £60,000 per annum.

Average number of employees	2	1
	==	==

There were no Key Management personnel employed during the year.

7. Tangible fixed assets

	Motor Vehicles	Fixtures Fittings & Equipment	Total
Cost			
At 5 April 2020	39,410	18,576	57,986
Additions	-	-	-
Disposals	-	-	-
	-----	-----	-----
As at 4 April 2021	39,410	18,576	57,986
	-----	-----	-----
Depreciation			
At 5 April 2020	13,135	17,593	30,728
Charge for the year	13,135	354	13,489
Disposals	-	-	-
	-----	-----	-----
At 4 April 2021	26,270	17,947	44,217
	-----	-----	-----
Net book amount			
At 4 April 2021	£13,140	£629	£13,769
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At 4 April 2020	£26,275	£983	£27,258
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8. Debtors

	2021	2020
Prepayments	7,758	7,504
Other debtors	27,467	24,089
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	£35,225	£31,593
	-----	-----

9. Creditors: Amounts falling due within one year

	2021	2020
Accruals	£885	£885
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10. Trustees' remuneration and expenses

No trustees received any remuneration or expenses, either directly or indirectly, during the year.