

COMPANY REGISTRATION NUMBER: 09546702

CHARITY REGISTRATION NUMBER: 1165926

Your One Wish
Company Limited by Guarantee
Unaudited Financial Statements
30 April 2022

JK LANGDALE & CO
Chartered Certified Accountants
48 North Twelfth Street
Milton Keynes
UK
MK9 3BT

Your One Wish
Company Limited by Guarantee
Financial Statements
Year ended 30 April 2022

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Your One Wish
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 April 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2022.

Reference and administrative details

Registered charity name	Your One Wish
Charity registration number	1165926
Company registration number	09546702
Principal office and registered office	Unit 3f Beaver Industrial Park Brent Road Southall Middlesex UB2 5FB United Kingdom

The trustees

Mr T Dass
Mr S S Padham
Mr R Parmar
Mr R S Kataria

Independent examiner	Jay Navaratnam, JK Langdale & Co Chartered Accountants 48 North Twelfth Street Milton Keynes UK MK9 3BT
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Structure, governance and management

The charity's governing documents are the memorandum and articles of association incorporated on 16 April 2015.

Your One Wish

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 April 2022

Objectives and activities

The Charity's objective is to bring some joy and relief to underprivileged (and distressed) young children suffering from illness and disabilities in such ways as the trustees think fit in particular but not exclusively by the granting of wishes and provision of gifts or by assisting any association, society, or other bodies (incorporated or unincorporated) whose primary objectives are wholly or partially similar to those of the company.

We hope to make a positive impact on the community as a whole by granting the individuals or organisations that really require assistance with their "one wish". We hope the impact that this will have on the individuals will be extremely positive, productive and even life changing. We also aim to provide those that donate with an insight into how their contributions have been utilised to improve the lives of others; we hope that this will spread our message to further improve the attitude of society to supporting those that require it. We identify candidates to support, within our target audience by networking within the community and meeting with relevant organisations.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 30 April 2022

Achievements and performance

One Wish aims to put a smile on a child's face by fulfilling their "one wish". In the year to 30th April 2022, the charity's main achievements are:

Provided funding for Castlebar School Ace Camp to host a camp for autistic students. The camp offers an overnight stay for the school's autistic children, to teach them how to be a little more independent. The children took part in activities such as building fires, toasting marshmallows, pitching tents, and working as a team.

The P3 charity runs several houses across the UK for older teens and young adults that are leaving the Social Services' care support. These houses provide a stepping-stone between living in care and living independently. Last year, Your One Wish provided one of the houses with garden furniture and an all-weather shelter. This year we were able to fund patio furniture and a gazebo for another house which currently supports seven young people aged between 16 and 24 years, who are either still in education or trying to get back into education and under Social Services care.

The COVID-19 pandemic has profoundly affected families, especially low-income groups and those who have lost their jobs. Your One Wish pledged to donate 300 meals a week to the Open Kitchen, who provide hot meals to those desperate and in need.

India's third wave of Coronavirus had a devastating impact on families who were being turned away from hospitals, due to lack of oxygen and other equipment. The charity sourced oxygen concentrators and the required accessories from the UK and shipped it directly to those in need.

Your One Wish provided one-to-one music lessons to six autistic pupils at Spring hallow primary school (Ealing) over a six-week period. The project introduced the pupils to a variety of musical instruments and gave them an opportunity to play them. The children benefited hugely, with one child who was previously mute began humming along in time with the music.

The One Heart therapeutic Centre (TOHTC), Ethiopia care for children who suffer from a wide variety of disabilities, ranging from cerebral palsy to autism and malnutrition. Due to the COVID-19 pandemic, their funding had been cut and so were struggling to provide enough food and other essentials for the children in their care. Your One Wish pledged to cover the cost of food, nappies, staffing and other essentials.

Following the successful rebuild and refurbishment of Adhi High School, the charity is honoured to be able to support the rebuild of Adhi Primary School. The primary school was originally built over 60 years ago and is suffering from leaking roofs and electrical issues. The facilities are not suitable for the 101 students that currently attend as the classrooms are dark, damp and overcrowded. The goal is to rebuild the four current and add an additional three classrooms and a library so that the school is a bright and welcoming place where the students can enjoy spending time learning.

Toys and books were donated to Birmingham City Mission and Royal Marsden Childhood & Teenage Cancer Unit Christmas Appeal who provide gifts to children in poverty at Christmas.

Upon hearing the dreadful news of the invasion of Ukraine by Russia, Your One Wish felt compelled to act. A team of volunteers quickly came together, collected donations, and sent them to a friend living near the Polish border. Little "Bags of Hope" specifically for children were also created containing a couple of essentials such as hats, gloves, and a few small gifts to offer a distraction.

Unique home for girls is a charity in Jalandhar, India, which looks after unwanted, unclaimed, or orphaned girls whom the society shuns. The baby girls are found on roadsides, dumped in running

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Year ended 30 April 2022

water, or even left during the night in a cradle outside the home. The charity has supported unique homes for several years now and this year uniform and books were sent to help fulfill the girls' education needs.

A young boy who was diagnosed with AML Leukemia on Christmas Day had a wish to play with his favourite YouTuber and gain over 1000 subscribers to his own YouTube account. By reaching out to YouTubers and the public via social media, Your One Wish was successfully able to grant this wish. In addition to this, the boy was also treated with a hamper full of Fortnite goodies.

Other individual wishes included supporting a family pay for their child's education in India and funding another family's holiday as the child wished to spend some quality time with his family after spending most of his time in hospital due to illness. An off-road buggy was also purchased to enable an adventurous young boy living with dystonic cerebral palsy, epilepsy and visual impairment go to all the places he loves and do all the things he likes doing such as swimming, surfing and long walks in the countryside.

Donations and funding are mainly received from hosting several fundraising events and from entrepreneurial individuals who are also driven to giving something back to the community. Through networking and meeting with relevant organisations, the charity continues to identify suitable candidates which the organisation can assist. The charity strives to make a positive impact on the community either through fulfilling an individual's or an organisation's "one wish".

Public Benefit

The Trustees confirm they have complied with the public benefit guidance published by the Charity Commission when setting the charity's objectives and activities and when planning future activities. The Trustees have made a judgement in that the objectives outlined above fully meet the requirements outlined in the public benefit guidance. They consider that the activities provide benefit to both the individual's who's wishes are granted as well as the wider communities, which it serves.

Financial review

For the period under review the trust had a surplus of £42,862, comprising of surplus restricted funds of £22,920 and a surplus of unrestricted funds amounting to £19,942.

The Charity's policy is to maintain a sufficient level of reserve in order to meet the expected annual running costs. The Trustees believe this will ensure sustainability of the charity in the event of a significant drop in funding.

The report has been prepared taking advantage of the small companies exemption in the Companies Act 2006.

The Trustees have had due regard to the guidance published by the Charities Commission on public benefit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Your One Wish
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 30 April 2022

The trustees' annual report was approved on 28 March 2023 and signed on behalf of the board of trustees by:

Mr T Dass
Trustee

Your One Wish
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Your One Wish
Year ended 30 April 2022

I report to the trustees on my examination of the financial statements of Your One Wish ('the charity') for the year ended 30 April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Jay Navaratnam,
JK Langdale & Co Chartered Accountants
Independent Examiner

48 North Twelfth Street
Milton Keynes
UK
MK9 3BT

28 March 2023

Your One Wish
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 April 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	67,145	30,830	97,975	77,745
Total income		<u>67,145</u>	<u>30,830</u>	<u>97,975</u>	<u>77,745</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	685	–	685	5,249
Expenditure on charitable activities	7,8	46,518	7,910	54,428	103,343
Total expenditure		<u>47,203</u>	<u>7,910</u>	<u>55,113</u>	<u>108,592</u>
Net income/(expenditure) and net movement in funds		<u>19,942</u>	<u>22,920</u>	<u>42,862</u>	<u>(30,847)</u>
Reconciliation of funds					
Total funds brought forward		30,696	2,055	32,751	63,598
Total funds carried forward		<u>50,638</u>	<u>24,975</u>	<u>75,613</u>	<u>32,751</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

Your One Wish
Company Limited by Guarantee
Statement of Financial Position
30 April 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		<u>75,613</u>		<u>32,751</u>
Net current assets			<u>75,613</u>	<u>32,751</u>
Total assets less current liabilities			<u>75,613</u>	<u>32,751</u>
Funds of the charity				
Restricted funds			24,975	2,055
Unrestricted funds			<u>50,638</u>	<u>30,696</u>
Total charity funds	13		<u>75,613</u>	<u>32,751</u>

For the year ending 30 April 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28 March 2023, and are signed on behalf of the board by:

Mr T Dass
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Your One Wish
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 April 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 3f, Beaver Industrial Park, Brent Road, Southall, Middlesex, UB2 5FB, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

1 Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

2 Going concern

Since the year end the Charity has continued to undertake to provide food and essential supplies to foodbanks and homeless shelters. In addition to this the charity has also carried out various small projects for which funding has been received in advance of expenditure.

The trustees have taken all steps to reduce costs, and have not utilised the furlough scheme. The trustees are of the opinion that the Charity is a going concern.

3 Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

4 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Your One Wish
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 April 2022

3. Accounting policies *(continued)*

5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

6 Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Your One Wish
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Notes to the Financial Statements *(continued)*
Year ended 30 April 2022

3. Accounting policies *(continued)*

7 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

8 Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Your One Wish
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 April 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations - School improvements fund	–	30,830	30,830
Donations - One wish fund	67,145	–	67,145
	<u>67,145</u>	<u>30,830</u>	<u>97,975</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations - School improvements fund	–	22,304	22,304
Donations - One wish fund	55,441	–	55,441
	<u>55,441</u>	<u>22,304</u>	<u>77,745</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	872	–	872
Costs of raising donations and legacies - Other type 1	(187)	–	(187)
	<u>685</u>	<u>–</u>	<u>685</u>

Your One Wish
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 April 2022

6. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	1,228	–	1,228
Costs of raising donations and legacies - Other type 1	2,010	2,010	4,021
	<u>3,238</u>	<u>2,010</u>	<u>5,249</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Activity - School Improvements Fund	–	5,440	5,440
Charitable Activity - One Wish Fund	44,039	–	44,039
Support costs	2,479	2,470	4,949
	<u>46,518</u>	<u>7,910</u>	<u>54,428</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Activity - School Improvements Fund	–	19,799	19,799
Charitable Activity - One Wish Fund	78,272	–	78,272
Support costs	2,637	2,636	5,272
	<u>80,909</u>	<u>22,435</u>	<u>103,343</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable Activity - School Improvements Fund	5,440	2,470	7,910	22,435
Charitable Activity - One Wish Fund	44,039	2,479	46,518	80,908
	<u>49,479</u>	<u>4,949</u>	<u>54,428</u>	<u>103,343</u>

9. Analysis of support costs

	School Improvement Fund £	Total 2022 £	Total 2021 £
Communications and IT	446	446	240
General office	4,494	4,494	5,032
	<u>4,940</u>	<u>4,940</u>	<u>5,272</u>

Your One Wish
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 April 2022

10. Independent examination fees

There were no Independent examiner fees for the period.

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	<u>3,800</u>	<u>3,678</u>

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - Trustees	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Analysis of charitable funds

Unrestricted funds

	At 1 May 2021	Income £	Expenditure £	At 30 April 2022 £
General funds	<u>30,696</u>	<u>67,145</u>	<u>(47,203)</u>	<u>50,638</u>

	At 1 May 2020	Income £	Expenditure £	At 30 April 2021 £
General funds	<u>59,402</u>	<u>55,441</u>	<u>(84,147)</u>	<u>30,696</u>

Restricted funds

	At 1 May 2021	Income £	Expenditure £	At 30 April 2022 £
Restricted Funds	<u>2,055</u>	<u>30,830</u>	<u>(7,910)</u>	<u>24,975</u>

	At 1 May 2020	Income £	Expenditure £	At 30 April 2021 £
Restricted Funds	<u>4,196</u>	<u>22,304</u>	<u>(24,445)</u>	<u>2,055</u>

Your One Wish
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 April 2022

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	<u>50,638</u>	<u>24,975</u>	<u>75,613</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	<u>30,696</u>	<u>2,055</u>	<u>32,751</u>

15. Related parties

No related party transactions took place during the period. No members of the management committee received any remuneration during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 - Nil).