REGISTERED CHARITY NUMBER: 1193828

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

GENIEWISH CIO

Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

GENIEWISH CIO

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FOR THE YEAR ENDED 31 MARCH 2023

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GENIEWISH CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To grant small feasible wishes to the elderly, disabled, or anyone suffering from a life limiting or life threatening condition living in residential care or in the community of the North East of England.

Public benefit

The trustees have reviewed the outcomes and achievements of the objectives and activities for the period in order to ensure that they remain focussed on charitable aims and continued to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

ACHIEVEMENT AND PERFORMANCE

Geniewish have carried out our aims to provide relief to people in the North East of England by successfully granting eleven wishes.

The first wish was received from a little girl called Nicole who has now sadly passed away. Nicole suffered from Battens Disease and her wish was to have a Spa Day with her Mum, this was organised with Linden Hall.

Our second wish was for another little girl called Jessica (Nicole's sister) who also suffers from Battens Disease. Jessica's wish was to be a Princess for a Day, we organised transport to and from the Blow Lounge Seaham, where Jessica and her friends experienced a Princess Pamper Day.

Third wish was granted to an elderly lady called Mary who is a resident of a local North East Care Home. Mary's wish was to see Alfie Boe live in concert, we arranged for transport for Mary and a carer to attend Alfie Boe at Newcastle City Hall.

Fourth wish we granted was to a group of eight residents at a Local North East Care Home, they wanted to have a trip on the Teesside Princess. Geniewish organised transport to and from the care home to the Stockton Princess where residents enjoyed a River Cruise.

FINANCIAL REVIEW

The charity did not generate any income in this year. Expenditure was £2,511 and the deficit for the year was £2,511. At the balance sheet date the charity had net funds of £345.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Geniewish CIO is a registered charity, number 1193828, and is constituted under a Charitable Incorporated Organisation (CIO) Foundation Constitution.

Charity constitution

The governance, management and administration of the charity is the responsibility of the trustees.

Recruitment and appointment of new trustees

New trustees are elected on the recommendation of existing trustees under the terms of the constitution.
Where additional specific skills are considered desirable, a recruitment process can be invoked.

Induction and training of new trustees

The trustees have induction procedures to ensure that new trustees understand their roles and obligations. Appropriate training is given on an ongoing basis to trustees, including new trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1193828

GENIEWISH CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Principal address
6 Beech Crescent
Meadow Hill
Throckley
Newcastle upon Tyne
NE15 9DA

Trustees
C L Davison
L C Porter
A Fletcher

Independent Examiner
David Holloway FCA DChA
Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

Approved by order of the board of trustees on 15 January 2024 and signed on its behalf by:

C L Davison - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GENIEWISH CIO

Independent examiner's report to the trustees of Geniewish CIO
I report to the charity trustees on my examination of the accounts of Geniewish CIO (the Trust) for the year ended 31 March 2023.

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

Independent examiner's statement
I have completed my examination. 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 Trust 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.

David Holloway FCA DChA

Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

22 January 2024

GENIEWISH CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Year Ended 31.3.23 Unrestricted fund £	Period 16.3.21 to 31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	5,236
EXPENDITURE ON			
Raising funds		670	-
Charitable activities			
Support to beneficiaries		1,841	2,380
Total		2,511	2,380
NET INCOME/(EXPENDITURE)		(2,511)	2,856
RECONCILIATION OF FUNDS			
Total funds brought forward		2,856	-
TOTAL FUNDS CARRIED FORWARD		345	2,856

The notes form part of these financial statements

GENIEWISH CIO

BALANCE SHEET
31 MARCH 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	5	243	401
CURRENT ASSETS			
Cash at bank		1,422	3,055
CREDITORS			
Amounts falling due within one year	6	(1,320)	(600)
NET CURRENT ASSETS		102	2,455
TOTAL ASSETS LESS CURRENT LIABILITIES		345	2,856
NET ASSETS		345	2,856
FUNDS	7		
Unrestricted funds		345	2,856
TOTAL FUNDS		345	2,856

The financial statements were approved by the Board of Trustees and authorised for issue on 15 January 2024 and were signed on its behalf by:

C L Davison - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income
Voluntary income, legacies and donations are accounted for as received by the charity. The income from fundraising activities is shown gross with the associated costs included in raising funds.

Grants
Grants of a revenue nature are credited to income in the period to which they relate.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Computer equipment - 33% on cost

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments
The company has elected to apply the provisions of section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

continued...

1. ACCOUNTING POLICIES - continued

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors, bank loans, other loans, and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	Year Ended 31.3.23 £	Period 16.3.21 to 31.3.22 £
Donations	-	36
Grants	-	5,200
	-	5,236

Grants received, included in the above, are as follows:

	Year Ended 31.3.23 £	Period 16.3.21 to 31.3.22 £
The National Lottery Community Fund	-	5,200

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the period ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the period ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,236
EXPENDITURE ON	
Charitable activities	
Support to beneficiaries	2,380
NET INCOME	2,856
TOTAL FUNDS CARRIED FORWARD	2,856

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	480
DEPRECIATION	
At 1 April 2022	79
Charge for year	158
At 31 March 2023	237
NET BOOK VALUE	
At 31 March 2023	243
At 31 March 2022	401

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	1,320	600

7. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	2,856	(2,511)	345
TOTAL FUNDS	2,856	(2,511)	345

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	-	(2,511)	(2,511)
TOTAL FUNDS	-	(2,511)	(2,511)

Comparatives for movement in funds

	Net movement in funds	At 31.3.22
	£	£
Unrestricted funds		
General fund	2,856	2,856
TOTAL FUNDS	2,856	2,856

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	5,236	(2,380)	2,856
TOTAL FUNDS	5,236	(2,380)	2,856

continued...

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.