

WISHING HEARTS CHARITY

England & Wales · Charity number 1198101

Details

Status Registered

Legal form CIO

Registered 2022-03-01

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

Contact

Address 92 Florence Road
Maidstone
Kent
ME16 8EN

Phone 07709378183

Email abby.wincel@wishinghearts.co.uk

Website www.wishinghearts.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:FOR THE PUBLIC BENEFIT TO PROMOTE THE RELIEF OF ELDERLY PEOPLE, PRIMARILY, BUT NOT EXCLUSIVELY, INDIVIDUALS WHO HAVE LOST A LOVED ONE, DO NOT HAVE ANY CLOSE FRIENDS OR RELATIVES AND WHO DO NOT HAVE A LOT OF FINANCIAL RESOURCES BY THE PROVISIONS OF:A. GRANTING WISHES IN THE FORM OF ITEMS, EXPERIENCES, SERVICES AND FACILITIES TO THE BENEFICIARIES THE TRUSTEES SEE FIT.

Activities: Wishing Hearts Charity grants wishes for elderly people in Maidstone and the surrounding areas.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Elderly/old People

Geography

- Kent

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-04-05 | £22,558 | £11,722 | - | - |
| 2024-04-05 | £13,900 | £7,803 | - | - |
| 2023-04-05 | £21,119 | £11,835 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------|-------|------------|
| Kieran Jameson | Chair | 2022-03-01 |
| Debbie Chalmers-Stevens | | 2023-03-31 |
| Dominic Godfrey | | 2022-03-01 |
| Stephen Brown | | 2022-02-01 |
| Thomas Fishenden | | 2025-08-08 |

WISHING HEARTS CHARITY

England & Wales - Charity number 1198101

Accounts

Trustees' annual report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date 05/04/2024

Period end date 06/05/2025

Charity name

Charity No
1198101
(if any)

Objectives and Activities

| | SORP reference | |
|--|--------------------|--|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | For the public benefit to promote the relief of elderly people, primarily, but not exclusively, individuals who have lost a loved one, do not have any close friends or relatives and who do not have a lot of financial resources by the provisions of: a. Granting wishes in the form of items, experiences, services and facilities to the beneficiaries the trustees see fit. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | We continue to offer the following services: wish granting experiences, bi-weekly coffee mornings, tea parties and yearly Christmas/Easter campaigns. Our accounts reflect that focus on events for our primary service users since our highest expense was spent on charitable activities. We have delivered two annual tea parties, 24 coffee morning sessions, a Valentines Day social and 12 wish granting experiences for the elderly community. We fundraised £10,690 through a crowdfunder which was our largest fundraising accomplishment so far. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | Trustees are aware of guidance set out by the Charity Commission and ensure that they use this guidance throughout their trusteeship to further the charity's benefit. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---------------------------------|--|--|
| Contribution made by volunteers | | Volunteers typically donate their time by volunteering at community events by serving food & drinks, socialising or decorating. We have benefitted from the support of between 20-30 volunteers during this accounting period. |
|---------------------------------|--|--|

| | SORP reference | |
|---|----------------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | Throughout 2024-2025, Wishing Hearts has positively impacted the wellbeing of the local elderly community by granting an array of wishes for people facing loneliness. The organisation exists for older people that have limited social networks, who are living in rural areas without support or who may be experiencing a lack of confidence since the pandemic. Our work has a profound positive impact to the local community by connecting elderly people back to friends and family or enabling them to learn a new skill. We were thrilled to enable an elderly service user to attend a pottery class for the first time, we connected a mum and son who hadn't seen each other in months and bought a shire horse into a care home for a gentleman that had built a career around tending for them. All of which gave people more hope and improved their overall mood and wellbeing. We have also organised two annual tea parties that have each attracted over 50 elderly people experiencing loneliness, 24 coffee morning sessions and a Valentines Day tea party. |

| | SORP reference | |
|--|----------------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | Our income has grown this year due to a focus on diversification of funds. Engaging in a crowdfunder had a great financial benefit for Wishing Hearts. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | N/A |
| Number of reserves held | Para 1.22 | N/A |
| Reasons for holding zero reserves | Para 1.22 | Wishing Hearts is a grass roots organisation working on a very local level without a great deal of paid support. Reserves could be something that the trustee board explore when they deem that the charity has capacity for this. |

| | | |
|--|-----------|--|
| Details of fund materially in deficit | Para 1.24 | N/A |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | Wishing Hearts is run without much paid support and relies on the help from volunteers and the local community. The trustee board acknowledge the uncertainty of the rising cost of living and see this is a potential concern for the future. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|---|----------------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | In this accounting period, our main fundraising avenue was the crowdfunder in which we raised £10,960. We also received funding from The Cantiacorum Foundation, Kent County Council, Cobtree and the Co-op. |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | N/A |
| A description of the principal risks facing the charity | Para 1.46 | Wishing Hearts is run without much paid support and relies on the help from volunteers and the local community. The trustee board acknowledge the uncertainty of the rising cost of living and see this is a potential concern for the future. |

| Description of charity's trusts: | SORP reference | |
|---|----------------|---|
| Type of governing document (trust deed, royal charter) | Para 1.25 | Foundation Model Constitution |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | CIO |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|---|
| | SORP | |
| | | |
| | reference | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | Wishing Hearts is managed by its Founder, Abby Wincel who founded Wishing Hearts in 2021. The trustees oversee relevant decisions and offer insight/experience when necessary. Abby shares information with the trustee board through regular trustee meetings. The trustee board also attend regular events with service users so that they remain connected to our mission. From a general operational perspective, Abby is the main point of contact for Wishing Hearts. |

| | |
|-----------------------------|---|
| Charity name | Wishing Hearts Charity |
| Other name the charity uses | Wishing Hearts / WHC |
| Registered charity number | 1198101 |
| Charity's principal address | 92 Florence Road Maidstone Kent ME16 8EN |

Names of the charity trustees who manage the charity

| Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|-------------------------|-----------------|-----------------------------------|---|
| Dominic Godfrey | | | |
| Debbie Chalmers-Stevens | | | |
| Stephen Brown | | | |
| Kieran Jameson | | | |
| | | | |

| | |
|---|--|
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Name of chief executive or names of senior staff members (Optional information)

Abby Wincel – Founder & CEO

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) 

Full name(s) Dominic Godfrey

Position (eg Secretary, Chair, etc) Trustee

Date 25/01/2026

| | | | |
|---------------------------------------|----------|------------------------|-----------------------------|
| WISHING HEARTS CHARITY | | Charity No (if any) | 1198101 |
| Annual accounts for the period | | | |
| Period start date | 4/5/2024 | To | Period end date 5/6/2025 |

Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|------------------|------------------|
| | | £ F01 | £ F02 | £ F03 | £ F04 | £ F05 |
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 7631 | - | - | 7,631 | 4,878 |
| Charitable activities | S02 | - | 13,591 | - | 13,591 | 5,370 |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | 1,336 | - | 1,336 | - |
| Total | S07 | 7,631 | 14,927 | - | 22,558 | 10,248 |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | 259 | - | - | 259 | - |
| Charitable activities | S09 | 5,500 | 3,147 | - | 8,647 | - |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 1,331 | 1,485 | - | 2,816 | - |
| Total | S12 | 7,090 | 4,632 | - | 11,722 | |
| Net income/(expenditure) before investment gains/(losses) | S13 | 541 | 10,295 | - | 10,836 | 10,248 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| Net income/(expenditure) | S15 | 541 | 10,295 | - | 10,836 | 10,248 |
| Extraordinary items | S16 | - | - | - | - | - |
| Transfers between funds | S17 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | 541 | 10,295 | - | 10,836 | 10,248 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | - | - | - | - | - |
| Total funds carried forward | S22 | 541 | 10,295 | - | 10,836.04 | 21,084 |

End of financial year total

| | | |
|--------------------------------|-------------------------------|--------------------------------|
| Charity Name: | Charity No | 1198101 |
| | Company No | |
| Annual accounts for the period | Period start date: 05/04/2024 | To period end date: 06/05/2025 |

Section B Balance sheet

| | Guidance note | | Restricted | | | Total this year £ | Total last year £ |
|--|---------------|--------|-------------------------|-------------------|----------------------|----------------------|----------------------|
| | | | Unrestricted funds £ | income funds £ | Endowment funds £ | | |
| | | | F01 | F02 | F03 | | |
| Fixed assets | | | | | | | |
| Intangible assets (Note 15) | B01 | - | - | - | - | - | |
| Tangible assets (Note 14) | B02 | - | - | - | - | - | |
| Heritage assets (Note 16) | B03 | - | - | - | - | - | |
| Investments (Note 17) | B04 | - | - | - | - | - | |
| Total fixed assets | B05 | - | - | - | - | - | |
| Current assets | | | | | | | |
| Stocks (Note 18) | B06 | - | - | - | - | - | |
| Debtors (Note 19) | B07 | - | - | - | - | - | |
| Investments (Note 17.4) | B08 | - | - | - | - | - | |
| Cash at bank and in hand (Note 24) | B09 | - | - | - | - | - | |
| Total current assets | B10 | - | - | - | - | - | |
| Creditors: amounts falling due within one year (Note 20) | B11 | - | - | - | - | - | |
| Net current assets/(liabilities) | B12 | - | - | - | - | - | |
| Total assets less current liabilities | B13 | - | - | - | - | - | |
| Creditors: amounts falling due after one year (Note 20) | B14 | - | - | - | - | - | |
| Provisions for liabilities | B15 | - | - | - | - | - | |
| Total net assets or liabilities | B16 | - | - | - | - | - | |
| Funds of the Charity | | | | | | | |
| Endowment funds (Note 27) | B17 | - | | | - | - | |
| Restricted income funds (Note 27) | B18 | 13,591 | 1,336 | | 14,927 | 5,370 | |
| Unrestricted funds | B19 | 7,631 | | - | 7,631 | 4,878 | |
| Revaluation reserve | B20 | | | | - | | |
| Fair value reserve | B21 | | | | | | |
| Total funds | B22 | 21,222 | 1,336 | - | 22,558 | 10,248 | |

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

| | |
|-----------------|--------------------------------|
| Print Name | Date of approval dd/mm/yyyy |
| Dominic Godfrey | 1/25/2026 |

Signature of director authenticating accounts being sent to Companies House

| | |
|-------------------------|-----------------|
| Signature | Date dd/mm/yyyy |
| Debbie Chalmers-Stevens | 1/25/2026 |

| | |
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| | |
|--|--|

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

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| |
| |

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|---|-----|
| (i) the nature of the change in accounting policy; | N/A |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and | N/A |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. | N/A |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|--|-----|
| (i) the nature of any changes; | N/A |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | N/A |
| (iii) where practicable, the effect of the change in one or more future periods. | N/A |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input type="checkbox"/> | * -Tick as appropriate |
| No* | <input checked="" type="checkbox"/> | |

Please disclose:

| | |
|--|-----|
| (i) the nature of the prior period error; | |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and | N/A |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts. | N/A |

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| | | | | |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Legacies | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Government grants | The charity has received government grants in the reporting period | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Tax reclaims on donations and gifts | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated services and facilities | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Memberships subscriptions which gives a member the right to buy services or other | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

membership subscriptions which gives a member the right to buy goods or services are recognised as income earned from the provision of goods and services as income from charitable activities.

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

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.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Deferred income

No material item of deferred income has been included in the accounts.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

| |
|--|
| |
|--|

They are valued at cost.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

They are valued at cost.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

They are valued at cost.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

| | |
|--|--|
| | |
|--|--|

Note 3 Analysis of income

| Analysis | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies: | Donations and gifts | 7,631 | 10,690 | - | 18,321 | - |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | 4,237 | - | 4,237 | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 7,631 | 14,927 | - | 22,558 | - |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Separate material item of income: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | | - | - | - | - |
| TOTAL INCOME | | 7,631 | 14,927 | - | 22,558 | - |
| Other information: | | | | | | |
| All income in the prior year was unrestricted except for: (please provide description and amounts) | | | | | | |
| Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion. | | | | | | |
| Where any endowment fund is converted into income in the prior period, please give the reason for the conversion. | | | | | | |
| Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) | | | | | | |

Note 4 Analysis of receipts of government grants

| | Description | This year £ |
|--------------------|------------------------------------|----------------|
| Government grant 1 | KCC - Tea Party for elderly people | 1,000 |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | 1,000 |

| | Description | Last year £ |
|--------------------|---------------------------|----------------|
| Government grant 1 | Maidstone Borough Council | 1,000 |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | 1,000 |

| | This year | Last year |
|--|-----------|-----------|
| <i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i> | | |

| | This year | Last year |
|---|-----------|-----------|
| <i>Please give details of other forms of government assistance from which the charity has directly benefited.</i> | | |

Note 6

Analysis of expenditure

| Analysis | This year | | | | Last year | | | |
|---|--------------------|-------------------------|-----------------|------------------|--------------------|-------------------------|-----------------|------------------|
| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ |
| Expenditure on raising funds: | | | | | | | | |
| Incurred seeking donations | - | - | - | - | - | - | - | - |
| Incurred seeking legacies | - | - | - | - | - | - | - | - |
| Incurred seeking grants | - | - | - | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - | - | - | - |
| Staging fundraising events | 259 | - | - | 259 | - | - | - | - |
| Fundraising agents | - | - | - | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | - | - | - | - |
| Investment management costs: | - | - | - | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on raising funds | 259 | - | - | 259 | - | - | - | - |
| Expenditure on charitable activities: | | | | | | | | |
| | 5,500 | 3,147 | - | 8,647 | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on charitable activities | 5,500 | 3,147 | - | 8,647 | - | - | - | - |
| Separate material item of expense | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| Laptop, insurance, website etc - Unrest | 1,331 | 1,485 | - | 2,816 | - | - | - | - |
| Grant for admin subscriptions i.e. | - | - | - | - | - | - | - | - |
| Microsoft, Canva etc - rest | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total other expenditure | 1,331 | 1,485 | - | 2,816 | - | - | - | - |
| TOTAL EXPENDITURE | 7,090 | 4,632 | - | 11,722 | - | - | - | - |

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | This year | | | | Last year | | | |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
| | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Activity 1 | - | - | - | - | - | - | - | - |
| Activity 2 | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits
This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

| |
|---|
| 1 |
|---|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

| |
|-----|
| N/A |
|-----|

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

| |
|-----|
| N/A |
|-----|

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

| |
|--|
| |
|--|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

| |
|--|
| |
|--|

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

| |
|--|
| |
|--|

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Travel | - | - |
| Subsistence | - | - |
| Accommodation | - | - |
| Other (please specify): | - | - |
| | - | - |
| TOTAL | - | - |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

WISHING HEARTS CHARITY

England & Wales - Charity number 1198101

Accounts



Trustees' Annual Report for the period

From 06/04/2023 Period start date To 05/04/2024 Period end date

Charity name: Wishing Hearts Charity

Charity registration number: 1198101

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | For the public benefit to promote the relief of elderly people, primarily, but not exclusively, individuals who have lost a loved one, do not have any close friends or relatives and who do not have a lot of financial resources by the provisions of: a. Granting wishes in the form of items, experiences, services and facilities to the beneficiaries the trustees see fit. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Our activities have generally remained the same as we continue to offer the same services such as wish granting experiences, coffee mornings and social events throughout the year. Our accounts reflect that most of our restricted income has been allocated to wish granting experiences (National Lottery & Tesco Groundworks scheme). We have received one government grant (MBC) for a social event for a Summer Tea party to support elderly people. The highest expenditure outlined in the accounts is unrestricted charitable activities. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | Trustees are aware of guidance set out by the Charity Commission and ensure that they use this guidance throughout their trusteeship to further the charity's benefit. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|---------------------------------|----------------|---|
| Contribution made by volunteers | Para 1.38 | Volunteers typically donate their time to social events to help decorate, serve food and drinks or provide social support to our service users. Some volunteers also choose to support through assisting with social media, photography or packaging Christmas gift bags for example. |

Achievements and Performance

| | SORP reference | |
|---|----------------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | In 2023, we continued our bi-weekly coffee morning service which supported elderly people struggling with loneliness and debilitating health issues. We ran an Easter egg campaign collecting over 100 Easter eggs to distribute to vulnerable elderly people in Kent. We also continued to offer our wish granting service and granted wishes for local people living in care homes and the community. Some of our wishes included: alpacas visiting, lunch with family to reconnect, a caricature artist or some new books. We also supported elderly people living in care homes over the Christmas period by organising 'advent calendars' so residents could open a gift each day. We ran our annual Christmas care packages too and distributed over 500 gift bags to spread some festive cheer. Our work has enabled elderly people to reconnect to their communities, develop social networks and access additional support they need. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|-----|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | N/A |
| Other | | |

Financial Review

| | | |
|--|-----------|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | Our income has reduced since last year due to a lack of employed support and being purely voluntary led. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | N/A |
| Amount of reserves held | Para 1.22 | N/A |
| Reasons for holding zero reserves | Para 1.22 | Our organisation is a small, grassroots organisation operating in Kent. Therefore, the trustee board do not see that it is necessary to hold reserves at this current time. As the charity develops, their approach to reserves may change. |
| Details of fund materially in deficit | Para 1.24 | N/A |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | N/A |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | We access various grant funding from funders such as KCF, Cobtree Trust, National Lottery etc. We occasionally fundraise through raffles at our social events. |
| A description of the principal risks facing the charity | Para 1.46 | A lack of paid resource is a risk that has been identified by the trustees due to a lack of time to allocate to service delivery, management of funds, fundraising etc. The trustee board have identified that it would benefit the charity to try to secure core cost funding so that this risk can be mitigated against. |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|---|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Foundation Model Constitution |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | Charitable Incorporated Organisation (CIO) |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <p>Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.</p> <p>In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> |

Reference and Administrative details

| | |
|-----------------------------|--|
| Charity name | Wishing Hearts Charity |
| Other name the charity uses | |
| Registered charity number | 1198101 |
| Charity's principal address | 92 Florence Road, Maidstone, Kent, ME16 8EN. |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|-------------------------|------------------------|--|--|
| 1 | Dominic Godfrey | Trustee | | |
| 2 | Stephen Brown | Trustee | | |
| 3 | Debbie Chalmers-Stevens | Trustee | | |
| 4 | Kieran Jameson | Trustee | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|----------------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|---------------------|--|--|
| N/A | | |
| | | |
| | | |
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|---|-----|
| Description of the assets held in this capacity | N/A |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | N/A |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | N/A |

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--|-----------------|-------------------------|
| Signature(s) | DG | DCS |
| Full name(s) | Dominic Godfrey | Debbie Chalmers-Stevens |
| Position (eg Secretary, Chair, etc) | Trustee | Trustee |
| Date | 15-01-2025 | |



| | | | |
|---------------------------------------|-------------------|------------------------|--------------------------------------|
| Wishing Hearts Charity | | Charity No (if any) | 1198101 |
| Annual accounts for the period | | | |
| Period start date | 06/04/2023 | To | Period end date 05/04/2024 |

Section A Statement of financial activities

| Recommended categories by activity | Guidance Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 7,799 | - | - | 7,799 | - |
| Charitable activities | S02 | | 6,000 | - | 6,000 | - |
| Other trading activities | S03 | | - | - | - | - |
| Investments | S04 | - | - | | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | 101 | - | - | 101 | - |
| Total | S07 | 7,900 | 6,000 | - | 13,900 | - |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | | - | - | - | - |
| Charitable activities | S09 | 3,284 | 2,748 | - | 6,032 | - |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 1,648 | 123 | - | 1,771 | - |
| Total | S12 | 4,932 | 2,871 | - | 7,803 | - |
| Net income/(expenditure) before investment gains/(losses) | S13 | 2,968 | 3,129 | - | 6,097 | - |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| Net income/(expenditure) | S15 | 2,968 | 3,129 | - | 6,097 | - |
| Extraordinary items | S16 | - | - | - | - | - |
| Transfers between funds | S17 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | 2,968 | 3,129 | - | 6,097 | - |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 2,929 | - | - | 2,929 | - |
| Total funds carried forward | S22 | 5,897 | 3,129 | - | 9,026 | - |

Section B Balance sheet

| | | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|---|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| | | | £ | £ | £ | £ | £ |
| | | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | - | - | - | - | - |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | | B05 | - | - | - | - | - |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | - | - | - | - | - |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | - | - | - | - | - |
| Total current assets | | B10 | - | - | - | - | - |
| Creditors: amounts falling due within one year | (Note 20) | B11 | - | - | - | - | - |
| Net current assets/(liabilities) | | B12 | - | - | - | - | - |
| Total assets less current liabilities | | B13 | - | - | - | - | - |
| Creditors: amounts falling due after one year | (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | - | - | - | - | - |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | | | - | - |
| Restricted income funds | (Note 27) | B18 | | 6,000 | | 6,000 | - |
| Unrestricted funds | | B19 | 7,900 | | - | 7,900 | - |
| Revaluation reserve | | B20 | | | | - | - |
| Total funds | | B21 | 7,900 | 6,000 | - | 13,900 | - |

Signed by one or two trustees on behalf of all the trustees

| | Signature | Print Name | Date of approval dd/mm/yyyy |
|-----|-----------|-------------------------|--------------------------------|
| DG | | Dominic Godfrey | 15/01/2024 |
| DSC | | Debbie Chalmers-Stevens | 15/01/2024 |

Section C **Notes to the accounts**

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

| | |
|--|-----|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | N/A |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | N/A |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | N/A |

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

| | |
|---|-----|
| <i>(i) the nature of the change in accounting policy;</i> | N/A |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | N/A |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> | N/A |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

| | |
|--|-----|
| <i>(i) the nature of any changes;</i> | N/A |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | N/A |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i> | N/A |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

| | |
|--|-----|
| <i>(i) the nature of the prior period error;</i> | N/A |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | N/A |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i> | N/A |

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| | | | | |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Legacies | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Government grants | The charity has received government grants in the reporting period | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Tax reclaims on donations and gifts | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated services and facilities | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | | |
|------------------------------------|---|---|--|--|---|
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

2.3 EXPENDITURE AND LIABILITIES

| | | | | | |
|------------------------------|--|---|--|--|---|
| Liability recognition | 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. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|-------------------------------------|--|---|--|--|---|
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|---|--|---|--|--|---|
| Grants with performance conditions | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|--|--|---|--|--|---|
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|------------------------|--|---|---|--|--|
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">✓</td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table> | ✓ | | |
| ✓ | | | | | |

| | | | | | |
|------------------------|--|---|---|--|--|
| Deferred income | No material item of deferred income has been included in the accounts. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">✓</td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table> | ✓ | | |
| ✓ | | | | | |

| | | | | | |
|------------------|---|---|--|--|---|
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|-----------------------------------|---|---|--|--|---|
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|------------------------------------|---|---|---|--|--|
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">✓</td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table> | ✓ | | |
| ✓ | | | | | |

2.4 ASSETS

| | | | | | |
|---|--|---|--|--|---|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least <input style="width: 50px;" type="text"/> They are valued at cost. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|--------------------------------|--|---|--|--|---|
| Intangible fixed assets | The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|------------------------|---|---|--|--|---|
| Heritage assets | They are valued at cost. The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|--------------------|--|---|--|--|---|
| Investments | They are valued at cost. Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|------------------------------------|---|---|--|--|---|
| Stocks and work in progress | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|------------------------------------|---|---|--|--|---|
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|------------------------------------|---|---|--|--|---|
| Stocks and work in progress | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|------------------------------------|---|---|--|--|---|
| Stocks and work in progress | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|----------------|--|---|--|--|---|
| Debtors | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

| | | | | | |
|----------------------------------|---|---|--|--|---|
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes No N/a | | | |
| | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 20px;"></td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">✓</td> </tr> </table> | | | ✓ |
| | | ✓ | | | |

Yes No N/a

They are valued at fair value except where they qualify as basic financial instruments.

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

| |
|--|
| |
|--|

Note 3

Analysis of income

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Analysis | | | | | |
| Donations and legacies: | | | | | |
| Donations and gifts | 7,799 | - | - | 7,799 | - |
| Gift Aid | - | - | - | - | - |
| Legacies | - | - | - | - | - |
| General grants provided by government/other charities | 5,000 | 1,000 | - | 6,000 | - |
| Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| Donated goods, facilities and services | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | 12,799 | 1,000 | - | 13,799 | - |
| Charitable activities: | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Other | 101 | - | - | 101 | - |
| Total | 101 | - | - | 101 | - |
| Other trading activities: | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | - | - | - | - | - |
| Income from investments: | | | | | |
| Interest income | - | - | - | - | - |
| Dividend income | - | - | - | - | - |
| Rental and leasing income | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | - | - | - | - | - |
| Separate material item of income: | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total | - | - | - | - | - |
| Other: | | | | | |
| Conversion of endowment funds into income | - | - | - | - | - |
| Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| Gain on disposal of a programme related investment | - | - | - | - | - |
| Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | - | - | - | - | - |
| TOTAL INCOME | 12,900 | 1,000 | - | 13,900 | - |

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

| |
|--|
| |
|--|

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

| |
|--|
| |
|--|

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

| |
|--|
| |
|--|

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

| |
|--|
| |
|--|

Note 4

Analysis of receipts of government grants

| | Description | This year £ |
|--------------------|---------------------------|----------------|
| Government grant 1 | Maidstone Borough Council | 1,000 |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | 1,000 |

| | Description | Last year £ |
|--------------------|--|----------------|
| Government grant 1 | Covid-19 Local Recovery Fund 2021-2022 | 900 |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | 900 |

| | This year | Last year |
|--|-----------|-----------|
| <i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i> | N/A | N/A |

| | This year | Last year |
|---|-----------|-----------|
| <i>Please give details of other forms of government assistance from which the charity has directly benefited.</i> | N/A | N/A |

Section C**Note 5 Donated good**

Seconded staff
Use of property
Other

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Grants, facilities and services

This year
£

| |
|---|
| - |
| - |
| - |
| - |

| This year | Last year |
|---|-----------|
| N/A | N/A |
| N/A | N/A |
| The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | N/A |



Last year
£

| |
|---|
| - |
| - |
| - |
| - |

year

| |
|--|
| |
|--|

| |
|--|
| |
|--|

| |
|--|
| |
|--|

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

| |
|------|
| TRUE |
|------|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-------------------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| Dominic Godfrey | Treasurer | - | - | - | - | - |
| Stephen Brown | Trustee | - | - | - | - | - |
| Kieran Jameson | Chair | - | - | - | - | - |
| Debbie Chalmers-Stevens | Trustee | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

| |
|-----|
| N/A |
| N/A |

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

| |
|------|
| TRUE |
|------|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-------------------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| Dominic Godfrey | Treasurer | - | - | - | - | - |
| Stephen Brown | Trustee | - | - | - | - | - |
| Kieran Jameson | Chair | - | - | - | - | - |
| Debbie Chalmers-Stevens | Trustee | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

| |
|-----|
| N/A |
| N/A |

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Travel | - | - |
| Subsistence | - | - |
| Accommodation | - | - |
| Other (please specify): | - | - |
| | - | - |
| TOTAL | - | - |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

0 0

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| N/A | N/A | N/A | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A

Last year

There have been no related party transactions in the reporting period (True or False)

| |
|-------------|
| TRUE |
|-------------|

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| N/A | N/A | N/A | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

| |
|-----|
| N/A |
|-----|

For any related party, please provide details of any guarantees given or received.

| |
|-----|
| N/A |
|-----|

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Trustees have completed these accounts to the best of their ability but many sections regarding endowments, investments or stocks were not applicable to our functioning, the same is applied for employment as we are run solely through volunteer work.

WISHING HEARTS CHARITY

England & Wales - Charity number 1198101

Accounts

Wishing Hearts Charity Trustee Annual Report & Accounts

As our first registered year, we are excited to look back on the exciting period we have had as a little charity, the overwhelming support we have received from the local community but also the tough times that have almost made me give up, which was eased by our amazing companions and volunteers that have always kept me going. The smile when you deliver a bouquet of flowers to someone struggling with loneliness, a tattoo marking the memory of a loving late husband or a beach trip that seemed impossible for someone unable to get out of the house on their own is the reason I am writing this today.

This report will give the people who have followed our journey a holistic overview of what we've been up to in 2022 and give the new ones a bit of insight into who we are and what we do. Hopefully I don't bore you to death in the process.

Wishes

This year we were lucky enough to receive funding from Tesco Community Grants (£1,000), The Albert Hunt Trust (£1,000) and the Local Giving Grants (£500) for our wish granting campaigns. This enabled us to grant 56 wishes to elderly people both within the community, Barty House Nursing Home, and Greenbanks Residential Care Home.

Mags:

Our impact isn't based on 'coolness' but if it was, we would win with this wish. This is Mags, a resident at Greenbanks, who is definitely not your average 80-year-old! When asked what

her wish would be she said she had always wanted a tattoo of a rose to mark the memory of her husband, when we heard this, we just knew we had to make her wish come true!

Christine:

Christine's wish was to see a bag pipe player performer but unfortunately once the wish had been arranged, she took a turn for the worse. We were absolutely heartbroken thinking that her wish wouldn't come true, however, we devised a plan with the Kent Piper and Greenbanks. We cracked open the window whilst The Kent Piper stood outside, her family surrounding her and played, just for her. An absolutely incredible, very emotional moment to be a part of.

Joan:

As part of our ongoing collaboration with Ted Alert for our 12 Days of Wishes Christmas Campaign, we granted wishes for 4 of their customers and one of them was the lovely Joan. After giving it careful consideration, Joan decided she would like a fancy manicure! After a stressful year this is just what she needed to relax and begin the Christmas celebrations. Sometimes its the small gestures that really mean a lot.

Barty House x Wishing Hearts Charity:

We partnered with a local care home, Barty House, to give each one of their residents a Christmas wish. They ranged from a box of chocolates, 'anything penguin themed', a warm jumper to a soft blanket, an arts and craft hamper or a classical music CD. We were lucky enough to receive some donations from Fremlin Walk's retailers to go towards this exciting project.

These are just a fraction of the wishes we granted this year and can't wait to go on to grant even more in 2023!

Coffee Mornings

Our coffee mornings are, by far, one of our most popular services, they have provided friendship through tough times, somewhere to tell your funny stories to or just a place to come to be around people, even if you don't talk that much. We were lucky enough to receive £1,750 from Kent Community Foundation to provide transport for the people who are unable to attend on their own, this has been absolutely crucial for most of the attendees and without this grant they wouldn't have met the friends they have now.

Here are some testimonials from our lovely service users:

"I would like to say how I appreciate the transport you put on to get us to the coffee mornings, without them I wouldn't be able to get there on my own and would miss a very happy couple of hours with my friends". Dennis

"It has helped me to mix with people and making friends - we have a good old laugh there. Transport is nice because we get picked up and dropped off because I find it a struggle getting there on the bus sometimes" Denise

Cinema Trips

One thing that many of our elderly service users don't get to do anymore is go to the cinema and we wanted to change this. Throughout the Summer period, each week, we took one of our companions to the cinema to see a film of their choice and hope to continue this service in Summer, 2023.

Post-it-Note Campaign

We partnered with Invicta Court Care Home, East Farleigh School and Brookfield Junior School to give residents a little pick me up delivered straight to their door. Students wrote the sweetest letters to residents so that we could install a giant motivation wall and provide some support to the people who really need it.

"The Wishing Hearts Charity kindly contacted local schools for positivity messages to be placed on post it notes. The charity came and delivered the post it notes to us and placed them onto x3 boards. The boards were split across our 3 floors in order for each and every resident, staff and relative to enjoy.

The messages have brought laughter, happiness, and joy all around our home. Invicta Court are eager to respond and return the wonderful gesture.

Thank you to both of the schools and to The Wishing Hearts Charity for all of your kindness.

Love from everyone at Invicta Court. " - Becky Lyons, Activities Coordinator

Lockmeadow Tea Party

Lockmeadow and Love Food, run by Maidstone Borough Council, kindly organised the most beautiful afternoon tea spread for our group to raise awareness of loneliness and do their bit for the elderly community in Maidstone. Many of the small local businesses generously donated food and drink to make sure everyone was fed and watered and even waited on them hand and foot. It was a massive success, and our companions couldn't believe that people would care enough to put this on just for them!

@NotoriousBRG, @FlourPower, @AroiDee & @TotalJerk were the lovely businesses involved in this event.

"We went to the cinema for the first time in about 7 years. Wishing Hearts also organised a wonderful afternoon tea with Lockmeadow, Maidstone for us oldies - so much food and so much choice!" - Sue, Companion

Fremlin Walk Christmas Event

Fremlin Walk arranged the most Christmassy coffee morning ever to give our companions a Christmas to remember, even if some of them weren't looking forward to the festive period. They arranged to have local students from Invicta Court Grammar School come to volunteer by serving drinks, chatting and performing an impromptu rendition of the Spice Girls, with our Dennis on the most important instrument of all... the tambourine. This made such a difference to our lovely group, that someone was willing to organise such a special day for them.

World Mental Health Day

We were honoured to collaborate with Mid Kent Mind for World Mental Health Day in partnership with Fremlin Walk who allowed us to use one of their empty units to facilitate our event. Essentially, we offered the public free cups of tea along with a chat to try and alleviate and raise awareness of loneliness in the local area. Mid Kent Mind provided useful advice to anyone experiencing mental health issues and Muffin Break provided us with vouchers to hand out to the public for a complimentary sausage roll or cup of tea. It's amazing what you can do when local charities and businesses work together!

Christmas Packages 2022

Kent Charity Awards

We were so thrilled to be a finalist at the Kent Charity Awards Best Start-up category. Of course we had to bring along our trustee board along with few volunteers to help us celebrate.

Loneliness Campaign

A grant from Kent County Council (KCC) enabled us to launch a Loneliness Campaign to raise awareness of loneliness and social isolation in Maidstone. Essentially, we ran various events such as a Scavenger Hunt, arts and crafts and a heart gifting day. We wanted to bridge the generational gap between young and old by appealing to a younger audience to normalise loneliness and encourage people to reach out.

7 days of Fundraising

For one week we set up a pitch on Week Street to offer the people of Maidstone a cuppa with a friendly face. The 7 days consisted of a mixture of a chat bench, come and have a cuppa day, In for a Penny remake and a heart gifting day. The aim was to raise awareness of loneliness but also normalise it, feeling lonely shouldn't be a taboo or something that is shameful. Reaching out to someone costs nothing but can make such a difference to their day. We were so pleased that over 30 people stopped and had a cuppa with us. As you can see from the far-right photo, this gentleman was so pleased that we'd stopped him for a chat that he wanted a picture to remember it by!

Invicta Court Jubilee party

Invicta Court treated some of our companions like royalty for the day! They organised a Jubilee party for their residents and kindly extended an invite to our companions too. It gave

our companions the chance to meet some new people but also gave some new faces to their residents. Win, win!

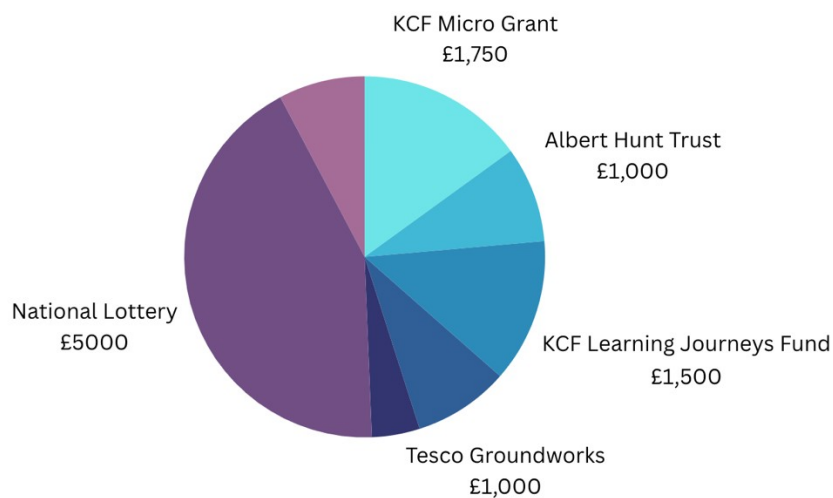
Wishing Hearts Christmas Party

Our 2022 ended on such a high. We had over 40 isolated, older people attend our Christmas party where we served teas, coffees, a few drops of prosecco along with a festive buffet. It was a lifeline for some, who didn't have any other plans around the Christmas period. It was amazing to have everyone in the same room, celebrating together.

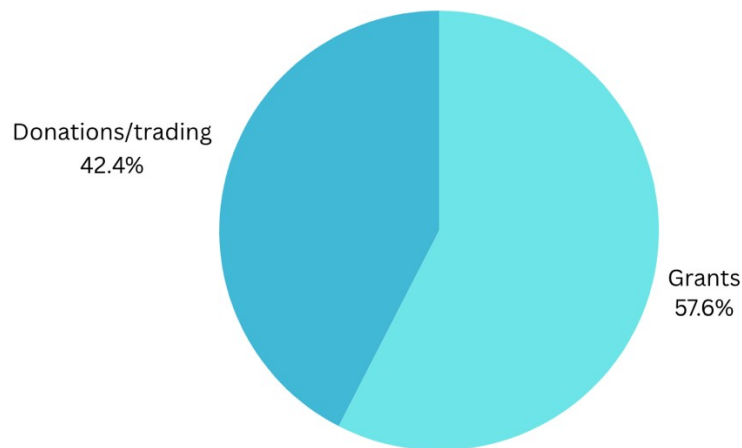
Donations

We have been lucky enough to receive many donations from both the public and local businesses. To name a few: Waitrose, Tesco, Morrisons and Emergo. Most of our funding comes from local grants but we will be working hard to diversify our income throughout 2023 to create a more sustainable income stream.

Grant Income



Income



Our Board

Even though we are all responsible for the boards effectiveness, we all have our own strengths that we utilise and respect to create a productive board of trustees.

Dominic Godfrey, Commercial Litigation Paralegal at Brachers

As a graduate from University of Liverpool in Law, he's our level headed, practical voice on the board. He is always looking at things from a realistic perspective which ensures that the board is always purpose-driven and keeps our strategic aims at the forefront of everything we do.

Stephen Brown, Journalism Coordinator/Presenter for BBC Radio Kent

As a graduate from Brighton University in Broadcast Media, Stephen has heaps of experience in the media sphere, so his strengths lie with social media coverage and PR

development. This experience gives us the ability to connect better with both supporters and donors.

Kieran Jameson, Managing Director at Challice&Jameson Electrical

Kieran is a creative, ambitious individual always looking for ways to connect more with our beneficiaries through unique service development or launching exciting fundraising events. With the recent launch of his business, he will gain an array of experience to filter into the board.

Abby Wincel, Founder of Wishing Hearts Charity

Currently studying at St Marys University for Charity Management, MA whilst implementing day to day service delivery such as, coffee mornings, community events, cinema trips etc

As a small charity, all trustees are involved in the practical side of Wishing Hearts, whether that is driving our companions to and from, serving teas and coffees at community events or making up Christmas care packages like a well-oiled machine. We pride ourselves on being a local charity run by local people and put so much care into every single thing we do.



| | | | | |
|---------------------------------------|-----------------|------------------------|-----------------|------------------|
| Wishing Hearts Charity | | Charity No (if any) | 1198101 | |
| Annual accounts for the period | | | | |
| Period start date | 3/1/2022 | To | Period end date | 4/30/2023 |

Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|----------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 9,157 | - | - | 9,157 | - |
| Charitable activities | S02 | 1,049 | 10,650 | - | 11,699 | - |
| Other trading activities | S03 | 262 | - | - | 262 | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 10,468 | 10,650 | - | 21,118 | - |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | 1,383 | - | - | 1,383 | - |
| Charitable activities | S09 | 9,194 | - | - | 9,194 | - |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 1,259 | - | - | 1,259 | - |
| Total | S12 | 11,836 | - | - | 11,836 | - |
| Net income/(expenditure) before investment gains/(losses) | | | | | | |
| | S13 | - | 10,650 | - | 9,282 | - |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| Net income/(expenditure) | S15 | - | 10,650 | - | 9,282 | - |
| Extraordinary items | S16 | - | - | - | - | - |
| Transfers between funds | S17 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | - | 10,650 | - | 9,282 | - |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | - | - | - | - | - |
| Total funds carried forward | S22 | - | 10,650 | - | 9,282 | - |

Section B

Balance sheet

| | | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|--|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | - | - | - | - | - |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | | B05 | - | - | - | - | - |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | - | - | - | - | - |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | - | - | - | - | - |
| Total current assets | | B10 | - | - | - | - | - |
| Creditors: amounts falling due within one year | (Note 20) | B11 | - | - | - | - | - |
| Net current assets/(liabilities) | | B12 | - | - | - | - | - |
| Total assets less current liabilities | | B13 | - | - | - | - | - |
| Creditors: amounts falling due after one year | (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | - | - | - | - | - |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | | | - | - |
| Restricted income funds | (Note 27) | B18 | | 10,650 | | 10,650 | - |
| Unrestricted funds | | B19 | 10,468 | | - | 10,468 | - |
| Revaluation reserve | | B20 | | | | - | - |
| Total funds | | B21 | 10,468 | 10,650 | - | 21,118 | - |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|-----------|-------------------------|--------------------------------|
| DG | Dominic Godfrey | 1/4/2024 |
| DSC | Debbie Chalmers-Stevens | 1/4/2024 |

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

No*

* -Tick as appropriate

Please disclose:

| | |
|---|-----|
| (i) the nature of the change in accounting policy; | N/A |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and | N/A |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. | N/A |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

Please disclose:

| | |
|--|-----|
| (i) the nature of any changes; | N/A |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | N/A |
| (iii) where practicable, the effect of the change in one or more future periods. | N/A |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

Please disclose:

| | |
|--|-----|
| (i) the nature of the prior period error; | N/A |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and | N/A |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts. | N/A |

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Due to this being Wishing Hearts Charity's first annual return, no funds have been carried over from previous years. Therefore this section is non-applicable

Reconciliation of funds per previous GAAP to funds determined under FRS 102

| | Start of period | End of period |
|------------------------------------|-----------------|---------------|
| | £ | £ |
| Fund balances as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| Fund balance as restated | _____ | _____ |

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

| | End of period |
|--|---------------|
| | £ |
| Net income/(expenditure) as previously stated | |
| <i>Adjustments:</i> | |
| | |
| Previous period net income/(expenditure) as restated | _____ |

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| | | | | |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Legacies | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Government grants | The charity has received government grants in the reporting period | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Tax reclaims on donations and gifts | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated services and facilities | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Memberships subscriptions which gives a member the right to buy services or other | Yes | No | N/a |

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

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.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| ✓ | | |

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| ✓ | | |

Redundancy cost

The charity made no redundancy payments during the reporting period.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| ✓ | | |

Deferred income

No material item of deferred income has been included in the accounts.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| ✓ | | |

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| ✓ | | |

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

They are valued at cost.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

They are valued at cost.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

| | | |
|-----|----|-----|
| Yes | No | N/a |
| | | ✓ |

Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

| | |
|--|--|
| | |
|--|--|

Note 3 Analysis of income

| Analysis | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|--|--|-----------------------|-------------------------------|--------------------|------------------|-----------------|
| Donations and legacies: | Donations and gifts | 9,157 | - | - | 9,157 | - |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 9,157 | - | - | 9,157 | - |
| Charitable activities: | | 1,049 | 10,650 | - | 11,699 | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 1,049 | 10,650 | - | 11,699 | - |
| Other trading activities: | | 262 | - | - | 262 | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 262 | - | - | 262 | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | |
| Separate material item of income: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Total | | - | - | - | - | |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | | - | - | - | - |
| TOTAL INCOME | | 10,468 | 10,650 | - | 21,118 | - |

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of receipts of government grants

| | Description | This year £ |
|--------------------|--|----------------|
| Government grant 1 | Covid-19 Local Recovery Fund 2021-2022 | 900 |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | 900 |

| | Description | Last year £ |
|--------------------|--------------|----------------|
| Government grant 1 | | - |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | - |

| | This year | Last year |
|--|-----------|-----------|
| <i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i> | N/A | N/A |

| | This year | Last year |
|---|-----------|-----------|
| <i>Please give details of other forms of government assistance from which the charity has directly benefited.</i> | N/A | N/A |

Note 5 Donated goods

Seconded staff
Use of property
Other

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

..., facilities and services

This year
£

| |
|---|
| - |
| - |
| - |
| - |

This year

Last year

| | |
|---|-----|
| N/A | N/A |
| N/A | N/A |
| The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | N/A |



Last year
£

| |
|---|
| - |
| - |
| - |
| - |

Year

| |
|--|
| |
|--|

| |
|--|
| |
|--|

| |
|--|
| |
|--|

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-------------------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| Dominic Godfrey | Treasurer | - | - | - | - | - |
| Stephen Brown | Trustee | - | - | - | - | - |
| Kieran Jameson | Chair | - | - | - | - | - |
| Debbie Chalmers-Stevens | Trustee | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-------------------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| Dominic Godfrey | Treasurer | - | - | - | - | - |
| Stephen Brown | Trustee | - | - | - | - | - |
| Kieran Jameson | Chair | - | - | - | - | - |
| Debbie Chalmers-Stevens | Trustee | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

| |
|---|
| 1 |
|---|

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Travel | - | - |
| Subsistence | - | - |
| Accommodation | - | - |
| Other (please specify): | - | - |
| | - | - |
| TOTAL | - | - |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

| | |
|---|---|
| 0 | 0 |
|---|---|

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

| |
|---|
| 1 |
|---|

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| N/A | N/A | N/A | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

| |
|-----|
| N/A |
|-----|

For any related party, please provide details of any guarantees given or received.

| |
|-----|
| N/A |
|-----|

Last year

There have been no related party transactions in the reporting period (True or False)

| |
|----------|
| 1 |
|----------|

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| N/A | N/A | N/A | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

| |
|-----|
| N/A |
|-----|

For any related party, please provide details of any guarantees given or received.

| |
|-----|
| N/A |
|-----|

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Due to this being Wishing Hearts Charity's first accounting period, no funds have been carried forward from previous years. Trustees have completed these accounts to the best of their ability but many sections regarding endowments, investments or stocks were not applicable to our functioning, the same is applied for employment as we are run solely through volunteer work.