Registered number: 09329748
Charity number: 1169901

WONDERFUL GIFT LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

WONDERFUL GIFT LIMITED
(A company limited by guarantee)

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WONDERFUL GIFT LIMITED

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Dan Maudhub, Trustee (appointed 27 November 2014) Claire Maudhub, Trustee (appointed 8 February 2016) Philip Hansen, Trustee (appointed 1 May 2022) Graeme Nicoll, Trustee (appointed 10 August 2023)
Company registered number	09329748
Charity registered number	1169901
Registered office	28 Harrow Way Maidstone Kent ME14 5TU
Chief executive officer	Dan Maudhub
Accountants	IT & Accounting Solutions Limited Certified Public Accountants 28 Harrow Way Maidstone Kent ME14 5TU

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Wonderful Gift Limited for the 1 January 2025 to 31 December 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The company also trades under the names Wonderful Foundation.

Objectives and activities

Policies and objectives

Our mission is to empower change makers for greater impact.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Activities undertaken to achieve objectives

We have several main activities for the public benefit outlined below:
* Events, content and programmes for social entrepreneurs, community leaders and aspiring entrepreneurs
* Micro grants for social and community leaders in the UK and abroad
* Strategic support for UK based not for profit organisations, and community leaders abroad

Volunteers

Volunteers have made a significant contribution this year, especially in helping to organise and manage the Wonderful Summit, as well as being content partners, and programme partners.

Achievements and performance

Main achievements of the company

The charity has benefitted over 500 social entrepreneurs, community leaders and innovators this year. Supporting these leaders has impacted the lives of many more people, as they have received training, insight, content and in cases financial support to benefit wider society as a whole.

Financial review

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure.

Principal funding

The Wonderful Foundation is funded from several sources namely:

- Corporate donations
- Individual donations
- Event sponsorship
- Event ticket income

Structure, governance and management

Constitution

Wonderful Gift Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 27 November 2014 and was registered with the Charity Commission on 25 October 2016 under charity number 1169901.

The principal object of the charity is to further such purposes which are regarded as exclusively charitable under the laws of England and Wales as the trustees from time to time think fit.

Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Related party relationships

Dan Maudhub, Claire Maudhub and Philip Hansen are Trustees of the charity and also Directors in The Wonderful Creative Agency Limited (company no 05427251) which was the main donor to the charity.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 23 September 2026 and signed on their behalf by:

Dan Maudhub

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Trustees of Wonderful Gift Limited ('the company')

We report to the charity Trustees on our examination of the accounts of the company for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the company's Trustees those matters we are required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for our work or for this report.

Signed: Dated: 23 September 2026

Marcel Jung FFA/FIPA, FAIA

IT & Accounting Solutions Limited
Certified Public Accountants

WONDERFUL GIFT LIMITED

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:				
Donations and legacies	3	**18,616**	**18,616**	*73,676*
Charitable activities	4	**43,496**	**43,496**	*30,951*
Total income		**62,112**	**62,112**	*104,627*
Expenditure on:				
Charitable activities	6	**72,375**	**72,375**	*59,006*
Total expenditure		**72,375**	**72,375**	*59,006*
Net (expenditure)/income before net losses on investments		**(10,263)**	**(10,263)**	*45,621*
Net losses on investments		**-**	**-**	*(100)*
Net movement in funds		**(10,263)**	**(10,263)**	*45,521*
Reconciliation of funds:				
Total funds brought forward		**79,091**	**79,091**	*33,570*
Net movement in funds		**(10,263)**	**(10,263)**	*45,521*
Total funds carried forward		**68,828**	**68,828**	*79,091*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

WONDERFUL GIFT LIMITED

(A company limited by guarantee)
REGISTERED NUMBER: 09329748

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024* *£*
Fixed assets					
			-		-
Current assets					
Debtors	11	**-**		*1,688*	
Cash at bank and in hand		**70,234**		*77,403*	
		70,234		*79,091*	
Current liabilities					
Creditors: amounts falling due within one year	12	**(1,407)**		-	
Net current assets			**68,827**		*79,091*
Total assets less current liabilities			**68,827**		*79,091*
Net assets excluding pension asset			**68,827**		*79,091*
Total net assets			**68,827**		*79,091*
Charity funds					
Restricted funds	14		**-**		-
Unrestricted funds	14		**68,827**		*79,091*
Total funds			**68,827**		*79,091*

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 23 September 2026 and signed on their behalf by:

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2025

Dan Maudhub

The notes on pages 9 to 16 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

Wonderful Gift Limited was incorporated on 27 November 2014 as a charitable company limited by guarantee and registered with the Charity Commission for England and Wales (charity number 1169901) on 25 October 2016. The registered address is 28 Harrow Way, Maidstone, Kent, ME14 5TU but the administrative offices are located at 52 Yeoman Way, Bearsted, Kent, ME15 8PH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

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

2. Accounting policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

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

3. Income from donations and legacies

	Unrestricted funds 2025 £	**Total funds 2025 £**	*Total funds 2024 £*
Donations	18,616	**18,616**	*73,676*

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from charitable activities - Events	43,496	**43,496**	*30,951*

5. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £
United Kingdom	694	**694**
India	654	**654**
	1,348	**1,348**

	Grants to Institutions 2024 £	*Total funds 2024 £*
United Kingdom	*960*	*960*
Asia	*400*	*400*
	1,360	*1,360*

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	*Total 2024 £*
United Kingdom	9,991	**9,991**	*25,669*
Asia	-	**-**	*400*
India	654	**654**	*-*
Events	61,730	**61,730**	*32,937*
	72,375	**72,375**	*59,006*

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £
United Kingdom	1,687	694	7,610	**9,991**
India	-	654	-	**654**
Events	61,730	-	-	**61,730**
	63,417	1,348	7,610	**72,375**

	Activities undertaken directly 2024 £	*Grant funding of activities 2024 £*	*Support costs 2024 £*	*Total funds 2024 £*
United Kingdom	*23,401*	*960*	*1,308*	*25,669*
Asia	*-*	*400*	*-*	*400*
Events	*32,937*	*-*	*-*	*32,937*
	56,338	*1,360*	*1,308*	*59,006*

8. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	**600**	*500*
Fees payable to the company's independent examiner in respect of:		
All other services not included above	**300**	*250*

9. Staff costs

	2025 £	2024 £
Consulting fees	**61,730**	*32,937*
	61,730	*32,937*

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

	2025 No.	2024 No.
Trustees (unpaid)	**4**	*4*

No employee received remuneration amounting to more than £60,000 in either year.

The trustees were not paid or reimbursed for expenses during the year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

11. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	**-**	*1,688*
	-	*1,688*

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	**1,407**	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

13. Financial instruments

	2025	*2024*
	£	*£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**70,234**	*77,404*

Financial assets measured at fair value through income and expenditure comprise cash balances.

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025	Income	Expenditure	Balance at 31 December 2025
	£	£	£	£
Unrestricted funds				
General Funds - all funds	**79,091**	**62,111**	**(72,375)**	**68,827**

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025	Income	Expenditure	Balance at 31 December 2025
	£	£	£	£
General funds	**79,091**	**62,111**	**(72,375)**	**68,827**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	70,234	**70,234**
Creditors due within one year	(1,407)	**(1,407)**
Total	68,827	**68,827**

17. Related party transactions

During the year, a total of £6,000 (2024: £19,500) was donated without conditions by Trustees, their spouses, or companies and charities related to the Trustees or key management personnel.