ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

COMICBOOKS FOR KIDS UK!

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1196689

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

COMICBOOKS FOR KIDS UK!
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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1196689
DATE OF REGISTRATION	19th November 2021
START OF FINANCIAL YEAR	1st January 2025
END OF FINANCIAL YEAR	31st December 2025
TRUSTEES AT 31ST DECEMBER 2025	Mark Weiss John Dziewiatkowski Christopher Thompson William O'Mullane
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 19th November 2021

OBJECTS

The relief of Children in need, by reason of ill-health or disability who are patients in NHS Hospitals or Charitable Hospices in the United Kingdom by providing or assisting in the provision of reading, colouring, toys and pop culture materials not normally provided by statutory authorities and/or ancillary to those provided by the NHS.

CORRESPONDENCE ADDRESS	C/o Duane Morris Citypoint 1 Ropemakers Street London EC2Y 9AW
PRIMARY BANKERS	Wise Payments Limited 6th Floor The Tea Building 56 Shoreditch High Street London E1 6JJ
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2025

We made donations throughout the year to over 15 hospitals which is up by 3 from last year.

We have paid the initial deposit and are half way through creating the CB4KUK website.

We have also donated to a group of children's homes in the Wigan area.

We completed the Comic Books For Kids UK! Website and emails.

We have also started to purchase and send out Lego with the comics and this seems to be very popular with the hospitals.

There were plans in place to attend comic con events after Julian had offers to attend and a table for the charity but again Julian was too busy with work to complete this.

The charity still has a healthy bank balance and comics and Lego were still sent out. We secured a donation of £6,297 from Random Acts and a donation of £1,533 from Rising Corporation LTD.

We have secured storage for comics, toys and packing materials as Julian didn't have room in his house.

There have been offers from people to donate comics but they are all used and therefore we can't take them. We did take in some comics and graphic novels which were new and some sealed. Comic donations are now low and can be hard to organise as they all need to be new.

Plans for 2025/26

Continue to interact with hospitals and groups of interest which may be connected and could use our help.

Continue to send out parcels to hospitals even if that is only Lego for now.

Stay in contact with people who run comic cons and offered the charity a table.

Try and find a way to recruit volunteers as the previous attempts haven't worked out.

Julian is moving house in late 2026 to early 2027 and intending to spend less time at work so an opportunity may be available to commit more time to the charity.

Stay optimistic and keep working with a smile 😊

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 7th October 2026

Signed on their behalf by Trustee Mark Weiss

Printed Name: Mark Weiss

COMICBOOKS FOR KIDS UK!

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	7,861	-	7,861	7,403
Investment Income	**3b**	5	-	5	1
TOTAL INCOMING RESOURCES		**7,867**	**-**	**7,867**	**7,404**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	2,424	-	2,424	564
Governance Costs	**4b**	-	-	-	-
TOTAL RESOURCES EXPENDED		**2,424**	**-**	**2,424**	**564**
NET INCOMING (OUTGOING) RESOURCES		**5,443**	**-**	**5,443**	**6,840**
Funds Brought Forward		7,179	-	7,179	339
TOTAL FUNDS CARRIED FORWARD		**12,622**	**-**	**12,622**	**7,179**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

COMICBOOKS FOR KIDS UK!

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BALANCE SHEET
AS AT 31ST DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-25 £	TOTAL 31-Dec-24 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	12,616	-	12,616	7,179
Total Current Assets		**12,616**	-	**12,616**	**7,179**
Creditors: Amounts falling due within one year	9	-	-	-	-
NET CURRENT ASSETS		12,616	-	12,616	7,179
TOTAL ASSETS less current liabilities		**12,616**	-	**12,616**	**7,179**
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		**12,616**	-	**12,616**	**7,179**
Funds of the Charity					
General Funds		12,622	-	12,622	7,179
Restricted Funds	5	-	-	-	-
Total Funds		**12,622**	-	**12,622**	**7,179**

Approved by the Trustees on 7th October 2026

Signed on their behalf by Trustee Mark Weiss

Printed Name: Mark Weiss

COMICBOOKS FOR KIDS UK!

(Charitable Incorporated Organisation)

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

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

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.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted Funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated Funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2025: None
31st December 2024 : None

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	**TOTAL 2025** £	**TOTAL 2024** £
a) Donations, Grants & Legacies				
Gifts & Donations	7,861	-	7,861	7,403
	7,861	**-**	**7,861**	**7,403**
b) Investment Income				
Interest	5	-	5	1
	5	**-**	**5**	**1**

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	**TOTAL 2025** £	**TOTAL 2024** £
a) Cost of Charitable Activities					
Administrative Expenses		933	-	933	564
Gift Packages		500	-	500	-
Storage Costs		991	-	991	-
		2,424	**-**	**2,424**	**564**
b) Governance Costs					
Accountancy Fees	**9**	-	-	-	-
		-	**-**	**-**	**-**

5. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed asset investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**TOTAL 31-Dec-25 £**	**TOTAL 31-Dec-24 £**
Cash at Bank & in Hand	12,616	-	12,616	7,179
	12,616	**-**	**12,616**	**7,179**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**TOTAL 31-Dec-25 £**	**TOTAL 31-Dec-24 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**TOTAL 31-Dec-25 £**	**TOTAL 31-Dec-24 £**
Accountancy Fees	-	-	-	-
	-	**-**	**-**	**-**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	**TOTAL 31-Dec-25** £	**TOTAL 31-Dec-24** £
Fixed Asset Investments	-	-	-	-
Net Current Assets	12,616	-	12,616	7,179
Long Term Liabilities	-	-	-	-
	12,616	**-**	**12,616**	**7,179**

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.