THE DANIEL WILKINSON FOUNDATION

England & Wales · Charity number 1171728

Details

Other names	DANNY WILKS FOUNDATION, DO IT FOR DAN
Status	Registered
Legal form	CIO
Registered	2017-02-22
Register	View on the Charity Commission register

Contact

Address	c/o BHP LLP Albert Works Sidney Street Sheffield S1 4RG
Phone	01142667171
Email	contact@thedanielwilkinsonfoundation.org
Website	www.thedanielwilkinsonfoundation.org

Activities

Objects: 3. THE OBJECTS OF THE CIO ARE THE ADVANCEMENT OF HEALTH OR THE SAVING OF LIVES IN PARTICULAR BY:3.1 PROVIDING FUNDING TOWARDS SCREENING OR COLLABORATING WITH OTHER CHARITIES OR ORGANISATIONS TO IDENTIFY HEALTH ISSUES;3.2 PROVIDING OR ASSISTING IN THE PROVISION OF FUNDING TOWARDS DEFIBRILLATORS PRIMARILY FOR GRASS-ROOTS SPORTING TEAMS;3.3 PROVIDING OR ASSISTING IN PROVIDING TRAINING ON CPR AND THE USE OF EQUIPMENT, INCLUDING DEFIBRILLATORS.

Activities: 3. THE OBJECTS OF THE CIO ARE THE ADVANCEMENT OF HEALTH OR THE SAVING OF LIVES IN PARTICULAR BY: 3.1 PROVIDING FUNDING TOWARDS SCREENING OR COLLABORATING WITH OTHER CHARITIES OR ORGANISATIONS TO IDENTIFY HEALTH ISSUES; 3.2 PROVIDING OR ASSISTING IN THE PROVISION OF FUNDING TOWARDS DEFIBRILLATORS PRIMARILY FOR GRASS-ROOTS SPORTING TEAMS; 3.3 PROVIDING OR ASSISTING IN PROVIDING TRAINING ON CPR

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£26,239	£34,590	-	-
2024-02-29	£27,083	£26,101	-	-
2023-02-28	£28,852	£27,046	-	-
2022-02-28	£18,517	£10,604	-	-
2021-02-28	£10,484	£3,998	-	-

Trustees

Name	Role	Appointed
BARRY WILKINSON	Chair	2017-02-22
ANTONY JAMES GRANTHAM		2017-02-22
CRAIG ELTON WOOD		2017-02-22
GILLIAN LYNNE WILKINSON		2017-02-22
HELEN BUSH		2017-02-22

Accounts

Charity number: 1171728

THE DANIEL WILKINSON FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 28 FEBRUARY 2025

Trustees	Mrs Helen Bush Mr Antony Grantham Mr Barry Wilkinson Mrs Gillian Wilkinson Mr Craig Wood
Charity registered number	1171728
Principal office	BHP LLP Albert Works Sidney Street Sheffield S1 4RG
Independent Examiner	Nicola O'Sullivan FCA DChA BHP LLP One, Waterside Place Basin Square Brimington Road Chesterfield S41 7FH

TRUSTEES' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2025

The Trustees present their annual report together with the financial statements of the charity for the year ended 28 February 2025.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity'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 (FRS 102) (issued in October 2019).

Objectives and activities

a. Policies and objectives

The objectives of the charity are the advancement of health or the saving of lives in particular by the following:

- Providing funding towards screening or collaborating with other charities or organisations to identify health issues
- Providing or assisting in the provision of funding towards defibrillators primarily for grass roots sporting teams
- Providing or assisting in providing training on CPR and the use of equipment, including defibrillators.

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)'.

b. Activities undertaken to achieve objectives

During the year ended 28 February 2025 the Trustees continued to promote the charity and its activities through its social media platforms. In addition, we were again able to fund heart screening sessions with four taking place during the financial period and we were also able to continue with the donation of defibrillators with five being donated during the period. We continue to use the heart screening sessions and defibrillator handovers as an opportunity to promote the charity thereby raising awareness of sudden cardiac death in the young. Members of the Trustee board also attended several fundraising events where they were able to speak about and promote the charity and its objectives.

c. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit whilst reviewing the charity’s aims and objectives and in planning its future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set. Details of how the charity has clearly delivered public benefit are summarised in the activities undertaken to achieve objectives paragraph above and the review of activities on page 3.

Achievements and performance

a. Review of activities

The funding of heart screening sessions continued along with the donation of defibrillators to grass roots sports. With regards to the screenings, four were held in the period at a cost of £24,180. We were able to donate five defibrilators during the year to grass root sports, one being donated by a local company and the other four at a cost of £3,684. The results of the screenings continue to show approximately a 6% referral rate, either to a GP or directly to a cardiology department. Fundraising continued at a level consistent with the previous year.

Other normal activities such as the distribution of information, flyers and posters, sale of clothing merchandise including the 'Do it for Dan' t-shirts continued at a satisfactory level. The website and social media outlets were constantly under review and, where appropriate, heart and other related issues were reported along with charity promoting reports. Both group and individual fundraising challenges took place which were promoted via our social media platforms, and these brought in a generous amount of funds.

Having confidence with the financial position of the charity, the Trustees secured three screenings for 2025 and three screenings for 2026.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity 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.

b. Review of financial performance and position

Income for the period was £26,239 (2024: £27,083) and expenditure was £34,590 (2024: £26,101) which resulted in a deficit of £8,351 (2024: £982 surplus) due mainly to an additional screening being held during the year.

At 28 February 2025, total funds carried forward are £64,344 (2024: £72,695) which are all unrestricted.

c. Reserves policy

The amount of free reserves held at the end of the period is £64,344 (2024: £72,695). The Trustees felt that the reserves at this level are acceptable. The charity retains the general reserve to provide sufficient resources to enable the charity to fund its future activities, and, as there is a requirement to book the heart screenings almost two years in advance, the policy is to have a sensible level of reserves to maintain committed expenditure in order for the charity to continue to achieve its objectives.

Structure, governance and management

a. Constitution

The Daniel Wilkinson Foundation is a registered charity, number 1171728, and is constituted under a CIO Foundation.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the CIO Foundation.

c. Organisational structure and decision-making policies

The Board of Trustees hold meetings on a regular basis throughout the period to review the charity’s work, funds and services, and to ensure they are following the aims of the charity. The Trustees are also in regular electronic communication, ensuring they are up to date with current activities. Other than the day to day running of the charity, decisions are made on a majority basis. All five trustees give their time voluntarily and receive no benefits from the charity other than travel expenses.

Plans for future periods

The Trustees have been planning and look forward to arranging fundraising events and promoting the awareness of sudden cardiac death in the young. The Trustees have already funded three heart screening sessions in 2025 and secured future heart screening sessions for 2026 and 2027. Since the 2025 year-end we have continued to see a good level of support for the charity. This has enabled the charity to continue to donate defibrillators to grass-roots sports. The Trustees also have continuing confidence in booking the forthcoming heart screening sessions. Looking forward, the Trustees have in mind and are already discussing fundraising and awareness activities to be held during 2026 as a special acknowledgement of it being the 10th anniversary of Daniel's passing.

The Trustees feel the current financial year will see a positive effect on the charity both financially and with the promotion of awareness and the heart screenings along with actively seeking additional grass roots sports clubs to benefit from the donation of defibrillators.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . They are also responsible for safeguarding the assets of the charity 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 and signed on their behalf by:

Mr Barry Wilkinson
(Trustee)
Date: 3 December 2025

Mrs Gillian Wilkinson
(Trustee)

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2025

Independent examiner's report to the Trustees of The Daniel Wilkinson Foundation ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 28 February 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: Dated: 3 December 2025

Nicola O'Sullivan FCA DChA

BHP LLP
One Waterside Place Basin Square
Brimington Road
Chesterfield
S41 7FH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	**26,196**	**26,196**	26,925
Charitable activities	4	**43**	**43**	158
Total income		**26,239**	**26,239**	27,083
Expenditure on:				
Charitable activities	5	**34,590**	**34,590**	26,101
Total expenditure		**34,590**	**34,590**	26,101
Net movement in funds		**(8,351)**	**(8,351)**	982
Reconciliation of funds:				
Total funds brought forward		**72,695**	**72,695**	71,713
Net movement in funds		**(8,351)**	**(8,351)**	982
Total funds carried forward	10	**64,344**	**64,344**	72,695

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

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Note		28 February 2025 £		29 February 2024 £
Current assets					
Stocks	7	**489**		588	
Debtors	8	**-**		1,350	
Cash at bank and in hand		**63,855**		73,757	
		64,344		75,695	
Current liabilities					
Creditors: amounts falling due within one year	9	**-**		(3,000)	
Net current assets			**64,344**		72,695
Total assets less current liabilities			**64,344**		72,695
Total net assets			**64,344**		72,695
Charity funds					
Unrestricted funds	10		**64,344**		72,695
Total funds			**64,344**		72,695

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

Mr Barry Wilkinson
(Trustee)
Date: 3 December 2025

Mrs Gillian Wilkinson
(Trustee)

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

1. Accounting policies

1.1 Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

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

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.4 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.

1. Accounting policies (continued)

1.4 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

1.5 Taxation

The charity is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charity for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Income Tax Act 2007, Part 10 s521 – s537 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.7 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.

1.8 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.

1.9 Liabilities

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.

1.10 Financial instruments

The charity 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.

1.11 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 charity and which have not been designated for other purposes.

2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. Income from donations and legacies

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Donations	26,196	**26,196**	26,925
Total 2024	26,925	26,925	

4. Income from charitable activities

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Merchandise sales	43	**43**	158
Total 2024	158	158	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities (see below)	34,590	**34,590**	26,101
Total 2024	26,101	26,101	

Breakdown of charitable activities costs:

	2025 £	2024 £
Merchandise purchases	**206**	257
Computer costs	**100**	312
Defibrillators	**4,015**	4,769
Screening	**24,180**	18,000
Accountancy fees	**1,601**	1,525
Miscellaneous	**3,706**	963
Trustees' expenses	**782**	275
Overall Total	**34,590**	26,101

6. Trustees' remuneration and expenses

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

During the year ended 28 February 2025, expenses totalling £782 were reimbursed or paid directly to 1 trustee (2024: £275 to 1 trustee) in relation to travel expenses for screenings/defibrillator handovers and purchase of a gazebo for football competitions.

7. Stocks

	28 February 2025	29 February 2024
	£	£
Goods for resale	**489**	588

8. Debtors

	28 February 2025	29 February 2024
	£	£
Prepayments and accrued income	**-**	1,350
	-	1,350

9. Creditors: Amounts falling due within one year

	28 February 2025	29 February 2024
	£	£
Accruals and deferred income	**-**	3,000

	28 February 2025	29 February 2024
	£	£
Deferred income at 1 March 2024	**3,000**	-
Resources deferred during the year	**-**	3,000
Amounts released from previous periods	**(3,000)**	-
	-	3,000

The deferred income in the prior year related to income received for a fundraising event that took place in June 2024.

10. Statement of funds

Statement of funds - current year

	Balance at 1 March 2024 £	Income £	Expenditure £	Balance at 28 February 2025 £
Unrestricted funds				
General Funds	**72,695**	**26,839**	**(35,190)**	**64,344**

Statement of funds - prior year

	Balance at 1 March 2023 £	Income £	Expenditure £	Balance at 29 February 2024 £
Unrestricted funds				
General Funds	71,713	27,083	(26,101)	72,695

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 28 February 2025 £	Total funds 28 February 2025 £
Current assets	64,344	**64,344**
Total	64,344	**64,344**

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 29 February 2024 £	Total funds 29 February 2024 £
Current assets	75,695	75,695
Creditors due within one year	(3,000)	(3,000)
Total	72,695	72,695

12. Related party transactions

Trustees' remuneration and expenses can be found in note 6.

There were no other related party transactions during the year (2024: £nil).

Accounts

Charity number: 1171728

THE DANIEL WILKINSON FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 29 FEBRUARY 2024

Charity registered number 1171728

Principal office
BHP LLP
2 Rutland Park
Sheffield
S10 2PD

Independent Examiner
Nicola Adams ACA DChA
BHP LLP
2 Rutland Park
Sheffield
S10 2PD

TRUSTEES' REPORT
FOR THE YEAR ENDED 29 FEBRUARY 2024

The Trustees present their annual report together with the financial statements of the charity for the year ended 29 February 2024.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity'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 (FRS 102) (issued in October 2019).

Objectives and activities

a. Policies and objectives

The objectives of the charity are the advancement of health or the saving of lives in particular by the following:

- Providing funding towards screening or collaborating with other charities or organisations to identify health issues
- Providing or assisting in the provision of funding towards defibrillators primarily for grass roots sporting teams
- Providing or assisting in providing training on CPR and the use of equipment, including defibrillators.

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)'.

b. Activities undertaken to achieve objectives

During the year ended 29 February 2024 the Trustees continued to promote the charity and its activities through its social media platforms. In addition, we were again able to fund heart screening sessions with three taking place during the financial period and we were also able to continue with the donation of defibrillators with seven being donated during the period. We continue to use the heart screening sessions and defibrillator handovers as an opportunity to promote the charity thereby raising awareness of sudden cardiac death in the young. Members of the Trustee board also attended several fundraising events where they were able to speak about and promote the charity and its objectives.

c. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit whilst reviewing the charity’s aims and objectives and in planning its future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set. Details of how the charity has clearly delivered public benefit are summarised in the activities undertaken to achieve objectives paragraph above and the review of activities on page 3.

Achievements and performance

a. Review of activities

The funding of heart screening sessions continued along with the donation of defibrillators to grass roots sports. With regards to the screenings, three were held in the period at a cost of £18,000 and as at 29th February 2024 we were very close to screening the 1,000th person between the ages of 14 and 35. The supply of defibrillators was stable and we were able to donate seven at a cost of £6,412. The results of the screenings continue to show approximately a 6% referral rate, either to a GP or directly to a cardiology department. Fundraising continued at a level consistent with the previous year.

Other normal activities such as the distribution of information, flyers and posters, sale of clothing merchandise including the 'Do it for Dan' t-shirts continued at a satisfactory level. The website and social media outlets were constantly under review and, where appropriate, heart and other related issues were reported along with charity promoting reports. Both group and individual fundraising challenges took place which were promoted via our social media platforms, and these brought in a generous amount of funds.

Having confidence with the financial position of the charity, the Trustees secured four screenings for 2024 and the usual number of three screenings for 2025.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity 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.

b. Review of financial performance and position

Income for the period was £27,083 (2023: £28,852) and expenditure was £26,101 (2023: £27,046) which resulted in a surplus of £982 (2023: £1,806).

At 28 February 2024, total funds carried forward are £72,695 (2023: £71,713) which are all unrestricted.

c. Reserves policy

The amount of free reserves held at the end of the period is £72,695 (2023: £71,713). The Trustees felt that the reserves at this level are acceptable and consistent with the previous year. The charity retains the general reserve to provide sufficient resources to enable the charity to fund its future activities, and, as there is a requirement to book the heart screenings almost two years in advance, the policy is to have a sensible level of reserves to maintain committed expenditure in order for the charity to continue to achieve its objectives.

Structure, governance and management

a. Constitution

The Daniel Wilkinson Foundation is a registered charity, number 1171728, and is constituted under a CIO Foundation.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the CIO Foundation.

c. Organisational structure and decision-making policies

The Board of Trustees hold meetings on a regular basis throughout the period to review the charity's work, funds and services, and to ensure they are following the aims of the charity. The Trustees are also in regular electronic communication, ensuring they are up to date with current activities. Other than the day to day running of the charity, decisions are made on a majority basis. All five trustees give their time voluntarily and receive no benefits from the charity other than travel expenses.

Plans for future periods

The Trustees have been planning and look forward to arranging fundraising events and promoting the awareness of sudden cardiac death in the young. The Trustees have already funded four heart screening sessions in 2024 and secured future heart screening sessions for 2025 and 2026. Since the 2024 year-end we have continued to see a good level of support for the charity. This has enabled the charity to continue to donate defibrillators to grass-roots sports. The Trustees also have continuing confidence in booking the forthcoming heart screening sessions.

The Trustees feel the current financial year will see a positive effect on the charity both financially and with the promotion of awareness and the heart screenings along with actively seeking additional grass roots sports clubs to benefit from the donation of defibrillators.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity 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 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 and signed on their behalf by:

Mr Barry Wilkinson
(Trustee)
Date: 11 December 2024

Mrs Gillian Wilkinson
(Trustee)

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 29 FEBRUARY 2024

Independent examiner's report to the Trustees of The Daniel Wilkinson Foundation ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 29 February 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: Dated: 11 December 2024

Nicola Adams ACA DChA

BHP LLP
2 Rutland Park
Sheffield
S10 2PD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	**26,925**	**26,925**	28,715
Charitable activities	4	**158**	**158**	137
Total income		**27,083**	**27,083**	28,852
Expenditure on:				
Charitable activities	5	**26,101**	**26,101**	27,046
Total expenditure		**26,101**	**26,101**	27,046
Net movement in funds		**982**	**982**	1,806
Reconciliation of funds:				
Total funds brought forward		**71,713**	**71,713**	69,907
Net movement in funds		**982**	**982**	1,806
Total funds carried forward		**72,695**	**72,695**	71,713

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

BALANCE SHEET
AS AT 29 FEBRUARY 2024

	Note		29 February 2024 £		28 February 2023 £
Current assets					
Stocks	7	**588**		423	
Debtors	8	**1,350**		600	
Cash at bank and in hand		**73,757**		70,690	
		75,695		71,713	
Creditors: amounts falling due within one year	9	**(3,000)**		-	
Net current assets			**72,695**		71,713
Total assets less current liabilities			**72,695**		71,713
Total net assets			**72,695**		71,713
Charity funds					
Unrestricted funds	10		**72,695**		71,713
Total funds			**72,695**		71,713

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

Mr Barry Wilkinson
(Trustee)
Date: 11 December 2024

Mrs Gillian Wilkinson
(Trustee)

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

1. Accounting policies

1.1 Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

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

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.4 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.

1. Accounting policies (continued)

1.4 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

1.5 Taxation

The charity is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charity for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Income Tax Act 2007, Part 10 s521 – s537 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.7 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.

1.8 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.

1.9 Liabilities

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 charity 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.

1.10 Financial instruments

The charity 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.

1. Accounting policies (continued)

1.11 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 charity and which have not been designated for other purposes.

2. **Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. Income from donations and legacies

	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Donations	26,925	**26,925**	28,715
Total 2023	28,715	28,715	

4. Income from charitable activities

	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Merchandise sales	158	**158**	137
Total 2023	137	137	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	**Total 2024 £**	Total 2023 £
Charitable activities (see below)	26,101	**26,101**	27,046
Total 2023	27,046	27,046	

Breakdown of charitable activities costs:

	2024 £	2023 £
Merchandise purchases	**257**	378
Computer costs	**312**	584
Defibrillators	**4,769**	7,977
Screening	**18,000**	15,000
Accountancy fees	**1,525**	1,452
Miscellaneous	**963**	937
Trustees' expenses	**275**	718
Overall Total	**26,101**	27,046

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023: £nil).

During the year ended 29 February 2024, expenses totalling £275 were reimbursed or paid directly to 1 trustee (2023: £718 to 2 trustees) in relation to travel expenses for screenings/defibrillator handovers.

7. Stocks

	29 February 2024	28 February 2023
	£	£
Goods for resale	**588**	423

8. Debtors

	29 February 2024	28 February 2023
	£	£
Prepayments and accrued income	**1,350**	600
	1,350	600

9. Creditors: Amounts falling due within one year

	29 February 2024	28 February 2023
	£	£
Accruals and deferred income	**3,000**	-

	29 February 2024	28 February 2023
	£	£
Deferred income at 1 March 2023	**-**	-
Resources deferred during the year	**3,000**	-
	3,000	-

The deferred income for this year relates to income recieved for a fundraising event that took place in June 2024.

10. Statement of funds

Statement of funds - current year

	Balance at 1 March 2023 £	Income £	Expenditure £	Balance at 29 February 2024 £
Unrestricted funds				
General Funds	**71,713**	**27,083**	**(26,101)**	**72,695**

Statement of funds - prior year

	Balance at 1 March 2022 £	Income £	Expenditure £	Balance at 28 February 2023 £
Unrestricted funds				
General Funds	69,907	28,852	(27,046)	71,713

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 29 February 2024 £	Total funds 29 February 2024 £
Current assets	75,695	**75,695**
Creditors due within one year	(3,000)	**(3,000)**
Total	72,695	**72,695**

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 28 February 2023 £	Total funds 28 February 2023 £
Current assets	71,713	71,713
Total	71,713	71,713

12. Related party transactions

Trustees' remuneration and expenses can be found in note 6.

There were no other related party transactions during the year (2023: £nil).

Accounts

Charity number: 1171728

THE DANIEL WILKINSON FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 28 FEBRUARY 2023

Charity registered number 1171728

Principal office BHP LLP
2 Rutland Park
Sheffield
S10 2PD

Independent Examiner Nicola Adams ACA DChA
BHP LLP
2 Rutland Park
Sheffield
S10 2PD

TRUSTEES' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2023

The Trustees present their annual report together with the financial statements of the charity for the year ended 28 February 2023.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity'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 (FRS 102) (issued in October 2019).

Objectives and activities

a. Policies and objectives

The objectives of the charity are the advancement of health or the saving of lives in particular by the following:

- Providing funding towards screening or collaborating with other charities or organisations to identify health issues
- Providing or assisting in the provision of funding towards defibrillators primarily for grass roots sporting teams
- Providing or assisting in providing training on CPR and the use of equipment, including defibrillators.

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)'.

b. Activities undertaken to achieve objectives

During the year ended 28 February 2023 the Trustees continued to promote the charity and its activities through its social media platforms. As Covid-19 pandemic restrictions continued to be eased we were again able to fund heart screening sessions with three taking place during the financial period. We were also able to continue with the donation of defibrillators but due to seriously long delays in the delivery of ordered defibrillators, we only donated five in the period. The heart screening sessions and defibrillator handovers were used as an opportunity to promote the charity thereby raising awareness of the charity and sudden cardiac death in the young to all those attending these events. Members of the Trustee board also attended several fundraising events where they were able to speak about and promote the charity and its objectives.

c. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit whilst reviewing the charity’s aims and objectives and in planning its future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set. Details of how the charity has clearly delivered public benefit are summarised in the activities undertaken to achieve objectives paragraph above and the review of activities on page 3.

Achievements and performance

a. Review of activities

With the Covid-19 pandemic restrictions lifting, the charity was able to return to a more regular level of activity with regards to fundraising and the funding of heart screening sessions. Currently, the screenings held to date are showing approximately a 6% referral rate, either to a GP or directly to a cardiology department. The donation of defibrillators continued to be restricted due to the very long delivery times on orders placed. This was an after-effect from the Covid-19 pandemic and a situation out of the control of the Trustees. Fundraising was back to a high level when compared to recent years and included a one-off donation of £8,000 from a large multi-national company. Three heart screening sessions were funded at a cost of £15,000 and five defibrillators were donated at a cost of £4,194. At 28 February 2023, we have 5 defibrillators held ready to be donated in future years.

Other normal activities such as the distribution of information, flyers and posters, sale of clothing merchandise including the 'Do it for Dan' t-shirts continued at a satisfactory level. The website and social media outlets were consistently under review and, where appropriate, heart and Covid related issues were reported along with charity promoting reports. Both group and individual fundraising challenges took place which were promoted via our social media platforms, and these brought in a generous amount of funds.

With normal activity returning, in particular with heart screening sessions, the Trustees have secured three screenings for 2023 and four screenings for 2024.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity 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.

b. Review of financial performance and position

Income for the period was £28,852 (2022: £18,517) and expenditure was £27,046 (2022: £10,604) which resulted in a surplus of £1,806 (2022: £7,913).

At 28 February 2023, total funds carried forward are £71,713 (2022: £69,907) which are all unrestricted.

c. Reserves policy

The amount of free reserves held at the end of the period is £71,713 (2022: £69,907). The Trustees felt that the reserves at this level are acceptable and consistent with the previous year. The charity retains the general reserve to provide sufficient resources to enable the charity to fund its future activities, and, as there is a requirement to book the heart screenings almost two years in advance, the policy is to have a sensible level of reserves to maintain committed expenditure in order for the charity to continue to achieve its objectives.

Structure, governance and management

a. Constitution

The Daniel Wilkinson Foundation is a registered charity, number 1171728, and is constituted under a CIO Foundation.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the CIO Foundation.

c. Organisational structure and decision-making policies

The Board of Trustees hold meetings on a regular basis throughout the period to review the charity’s work, funds and services, and to ensure they are following the aims of the charity. The Trustees are also in regular electronic communication, ensuring they are up to date with current activities. Other than the day to day running of the charity, decisions are made on a majority basis. All five trustees give their time voluntarily and receive no benefits from the charity other than travel expenses.

Plans for future periods

With the restrictions relating to the Covid-19 pandemic no longer in place, the Trustees have been planning and look forward to arranging fundraising events and promoting the awareness of sudden cardiac death in the young. The Trustees have already funded three heart screening sessions in 2023 and secured future heart screening sessions for 2024 and 2025. Since the 2023 year-end, we have continued to see a good level support for the charity. This has enabled the charity to continue to donate defibrillators to grass-roots sports and during the current year, we donated our fiftieth defibrillator. The Trustees also have continuing confidence in booking the forthcoming heart screening sessions.

The Trustees feel the current financial year will see a positive effect on the charity both financially and with the promotion of awareness and donation of defibrillators and heart screenings.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity 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 2019 (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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . They are also responsible for safeguarding the assets of the charity 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 and signed on their behalf by:

Mr Barry Wilkinson
(Trustee)
Date: 15 December 2023

Mrs Gillian Wilkinson
(Trustee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2023

Independent Examiner's Report to the Trustees of The Daniel Wilkinson Foundation ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 28 February 2023.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: Dated: 15 December 2023

Nicola Adams ACA DChA

BHP LLP
2 Rutland Park
Sheffield
S10 2PD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	**28,715**	**28,715**	17,675
Charitable activities	4	**137**	**137**	842
Total income		**28,852**	**28,852**	18,517
Expenditure on:				
Charitable activities	5	**27,046**	**27,046**	10,604
Total expenditure		**27,046**	**27,046**	10,604
Net movement in funds		**1,806**	**1,806**	7,913
Reconciliation of funds:				
Total funds brought forward		**69,907**	**69,907**	61,994
Net movement in funds		**1,806**	**1,806**	7,913
Total funds carried forward		**71,713**	**71,713**	69,907

The Statement of Financial Activities includes all gains and losses recognised in the year.

BALANCE SHEET
AS AT 28 FEBRUARY 2023

	Note		2023		2022
			£		£
Current assets					
Stocks	7	**423**		390	
Debtors	8	**600**		-	
Cash at bank and in hand		**70,690**		69,517	
		71,713		69,907	
Net current assets			**71,713**		69,907
Total assets less current liabilities			**71,713**		69,907
Total net assets			**71,713**		69,907
Charity funds					
Unrestricted funds	9		**71,713**		69,907
Total funds			**71,713**		69,907

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

Mr Barry Wilkinson
(Trustee)
Date: 15 December 2023

Mrs Gillian Wilkinson
(Trustee)

The notes on pages 9 to 14 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

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

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.4 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.

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

1. Accounting policies (continued)

1.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

1.5 Taxation

The charity is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charity for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Income Tax Act 2007, Part 10 s521 – s537 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.7 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.

1.8 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.

1.9 Financial instruments

The charity 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.

1.10 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 charity and which have not been designated for other purposes.

2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. Income from donations and legacies

	Unrestricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Donations	28,715	**28,715**	17,675
Total 2022	17,675	17,675	

4. Income from charitable activities

	Unrestricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Merchandise sales	137	**137**	842
Total 2022	842	842	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	**Total 2023 £**	Total 2022 £
Charitable activities (see below)	27,046	**27,046**	10,604
Total 2022	10,604	10,604	

Breakdown of charitable activities costs:

	2023 £	2022 £
Merchandise purchases	**378**	541
Computer costs	**584**	240
Defibrillators	**7,977**	7,854
Screening	**15,000**	-
Accountancy fees	**1,452**	1,320
Miscellaneous	**937**	337
Trustees' expenses	**718**	312
Overall Total	**27,046**	10,604

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022: £nil).

During the year ended 28 February 2023, expenses totalling £718 were reimbursed or paid directly to two trustees (2022: £312 to 1 trustee) in relation to travel expenses for screenings/ defibrillator handovers and for demonstration resources.

7. Stocks

	2023 £	2022 £
Goods for resale	**423**	390

8. Debtors

	2023 £	2022 £
Accrued Income	**600**	-
	600	-

9. Statement of funds

Statement of funds - current year

	Balance at 1 March 2022 £	**Income** £	**Expenditure** £	**Balance at 28 February 2023** £
Unrestricted funds				
General Funds	**69,907**	**28,852**	**(27,046)**	**71,713**

Statement of funds - prior year

	Balance at 1 March 2021 £	Income £	Expenditure £	Balance at 28 February 2022 £
Unrestricted funds				
General Funds	61,994	18,517	(10,604)	69,907

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	**Total funds 2023** £
Current assets	71,713	**71,713**
Total	71,713	**71,713**

10. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	69,907	69,907
Total	69,907	69,907

11. Related party transactions

Trustees' remuneration and expenses can be found in note 6.

There were no other related party transactions during the year (2022: £nil).

Accounts

Charity number: 1171728

THE DANIEL WILKINSON FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

THE DANIEL WILKINSON FOUNDATION

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 28 FEBRUARY 2022

Charity registered number 1171728

Principal office

BHP LLP
2 Rutland Park
Sheffield
S10 2PD

Accountants

BHP LLP
Chartered Accountants
2 Rutland Park
Sheffield
S10 2PD

TRUSTEES' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2022

The Trustees present their annual report together with the financial statements of the charity for the year ended 28 Februaury 2022.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity'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 (FRS 102) (issued in October 2019).

Objectives and activities

a. Policies and objectives

The objectives of the charity are the advancement of health or the saving of lives in particular by the following:

- Providing funding towards screening or collaborating with other charities or organisations to identify health issues
- Providing or assisting in the provision of funding towards defibrillators primarily for grass roots sporting teams
- Providing or assisting in providing training on CPR and the use of equipment, including defibrillators.

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)'.

b. Activities undertaken to achieve objectives

During the year ended 28 February 2022 the Trustees continued to promote the charity and its activities through its social media platforms. The Covid-19 pandemic was still having an impact on some of the charity's activities and all of the booked heart screening sessions were cancelled by the provider. However, we were able to hand out an increased number of defibrillators during the period. We used the handovers as an opportunity to promote the charity thereby raising awareness of the charity and sudden cardiac death in the young to officials, representatives and players and the families of grass roots sports clubs. Members of the Trustee also attended several fundraising events where they were able to speak about and promote the charity and its objectives.

With the chosen fundraising platform ceasing to operate from November 2021, the Trustees successfully secured a replacement platform under very similar terms to the previous provider.

c. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit whilst reviewing the charity's aims and objectives and in planning its future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set. Details of how the charity has clearly delivered public benefit are summarised in the activities for achieving objectives paragraph above and the review of activities on page 3.

Achievements and performance

a. Review of activities

Due to the continuing Covid-19 pandemic the charity remained restricted in some of its activities although more opportunities arose to fundraise and therefore raise awareness of sudden cardiac death in the young than in the previous period. During the period, there were also opportunities to hand out nine defibrillators at a total cost of £7854.00

Other normal activities such as the distribution of information flyers and posters, sale of clothing merchandise including the 'Do it for Dan' t-shirts started to increase. The website and social media outlets were consistently under review and, where appropriate, heart and Covid related issues were reported along with charity promoting reports. Some individual fundraising challenges took place which were promoted via our social media platforms, and these brought in a generous amount of funds.

Once again, the Covid-19 pandemic resulted in the cancellation of the three heart screenings that had been booked during the period. With heart screening sessions having recommenced, the Trustees were able to secure four screenings for 2022 and three for 2023.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity 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.

b. Review of financial performance and position

Income for the period was £18,517 (2020: £10,484) and expenditure was £10,604 (2021: £3,998) which resulted in a surplus of £6,486 (2020: £1,063).

At 28 February 2022, total funds carried forward are £69,907 (2021: £61,994) which are all unrestricted.

c. Reserves policy

The amount of reserves held at the end of the period is £69,907 (2021: (£61,994) The Trustees felt that the reserves at this level are acceptable and consistent with the previous year. The charity retains the general reserve to provide sufficient resources to enable the charity to fund its future activities, and, as there is a requirement to book the heart screenings almost two years in advance, the policy is to have a sensible level of reserves to maintain committed expenditure in order for the charity to continue to achieve its objectives.

Structure, governance and management

a. Constitution

The Daniel Wilkinson Foundation is a registered charity, number 1171728, and is constituted under a CIO Foundation.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the CIO Foundation.

c. Organisational structure and decision-making policies

The Board of Trustees hold meetings on a regular basis throughout the period to review the charity's work, funds and services, and to ensure they are following the aims of the charity. The Trustees are also in regular electronic communication, ensuring they are up to date with current activities. Other than the day to day running of the charity, decisions are made on a majority basis. All five trustees give their time voluntarily and receive no benefits from the charity other than travel expenses.

Plans for future periods

With the further relaxation of restrictions relating to the Covid-19 pandemic, the Trustees have been planning and look forward to arranging further fundraising events and promoting awareness of sudden cardiac death in the young. The Trustees have already funded three heart screenings in 2022 and secured future heart screenings for 2023 and 2024. Since the February 2022 year-end, and with the relaxation of the Covid-19 restrictions, we have seen an increase in donations and fundraising compared with the previous year. This has enabled the charity to continue to donate defibrillators to grass-roots sports and have continuing confidence in booking the additional heart screening sessions.

The Trustees feel the current financial year will see a positive effect on the charity both financially and with the promotion of awareness and donation of defibrillators and heart screenings.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity 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 2019 (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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . They are also responsible for safeguarding the assets of the charity 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 and signed on their behalf by:

Mr Barry Wilkinson
(Trustee)
Date: 22 November 2022

Mrs Gillian Wilkinson
(Trustee)

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE DANIEL WILKINSON FOUNDATION
YEAR ENDED 28 FEBRUARY 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Daniel Wilkinson Foundation for the year ended 28 February 2022 which comprise the statement of financial activities, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Trustees in accordance with the terms of our engagement letter dated 7 December 2021. Our work has been undertaken solely to prepare for your approval the financial statements of The Daniel Wilkinson Foundation and state those matters that we have agreed to state to the Trustees in this report in accordance with ICAEW Technical release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Daniel Wilkinson Foundation and its Trustees for our work or for this report.

It is your duty to ensure that The Daniel Wilkinson Foundation has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net resources expended of The Daniel Wilkinson Foundation. You consider that The Daniel Wilkinson Foundation is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of The Daniel Wilkinson Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

BHP LLP.

BHP LLP
2 Rutland Park
Sheffield
S10 2PD

Date: 5 December 2022.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	**17,675**	17,675	9,679
Charitable activities	4	**842**	842	805
Total income		**18,517**	**18,517**	10,484
Expenditure on:				
Charitable activities	5	**10,604**	**10,604**	3,998
Total expenditure		**10,604**	**10,604**	3,998
Net movement in funds		**7,913**	**7,913**	6,486
Reconciliation of funds:				
Total funds brought forward		**61,994**	**61,994**	55,508
Net movement in funds		**7,913**	**7,913**	6,486
Total funds carried forward		**69,907**	**69,907**	61,994

The Statement of Financial Activities includes all gains and losses recognised in the year.

BALANCE SHEET
AS AT 28 FEBRUARY 2022

	Note		2022 £		2021 £
Current assets					
Stocks	7	**390**		657	
Cash at bank and in hand		**69,517**		61,337	
		69,907		61,994	
Net current assets			**69,907**		61,994
Total assets less current liabilities			**69,907**		61,994
Total net assets			**69,907**		61,994
Charity funds					
Unrestricted funds	8		**69,907**		61,994
Total funds			**69,907**		61,994

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

Mr Barry Wilkinson
(Trustee)
Date: 22 November 2022

Mrs Gillian Wilkinson
(Trustee)

The notes on pages 9 to 14 form part of these financial statements.

B Wilkinson.

1. Accounting policies

1.1 Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

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

1.4 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.

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

All expenditure is inclusive of irrecoverable VAT.

1. Accounting policies (continued)

1.5 Taxation

The charity is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charity for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Income Tax Act 2007, Part 10 s521 – s537 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.7 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.

1.8 Financial instruments

The charity 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.

1.9 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 charity and which have not been designated for other purposes.

2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	17,675	**17,675**	9,679
Total 2021	9,679	9,679	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Merchandise sales	842	**842**	805
Total 2021	805	805	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	**Total funds 2022 £**	Total funds 2021 £
Charitable activities (see below)	10,604	**10,604**	3,998
Total 2021	3,998	3,998	

Breakdown of charitable activities costs:

	2022 £	2021 £
Merchandise purchases	**541**	815
Computer costs	**240**	-
Defibrillators	**7,854**	1,678
Accountancy fees	**1,320**	1,200
Miscellaneous	**337**	305
Trustees' expenses	**312**	-
Overall Total	**10,604**	3,998

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits(2021: £nil).

During the year ended 28 February 2022, expenses totalling £312 were reimbursed or paid directly to one trustee (2021: £nil) in relation to travel expenses for screenings/ defibrillator handovers.

7. Stocks

	2022 £	2021 £
Goods for resale	**390**	657

8. Statement of funds

Statement of funds - current year

	Balance at 1 March 2021 £	Income £	Expenditure £	Balance at 28 February 2022 £
Unrestricted funds				
General Funds	**61,994**	**18,517**	**(10,604)**	**69,907**

Statement of funds - prior year

	Balance at 1 March 2020 £	Income £	Expenditure £	Balance at 28 February 2021 £
Unrestricted funds				
General Funds	55,508	10,484	(3,998)	61,994

9. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	69,907	**69,907**
Total	69,907	**69,907**

9. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	61,994	61,994
Total	61,994	61,994

10. Related party transactions

Trustees remuneration and expenses can be found in note 6.

There were no other related party transactions during the year (2021: £nil).

THE DANIEL WILKINSON FOUNDATION

England & Wales - Charity number 1171728

Accounts

Charity number: 1171728

THE DANIEL WILKINSON FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

THE DANIEL WILKINSON FOUNDATION

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 28 FEBRUARY 2021

Trustees	Mrs Helen Bush Mr Antony Grantham Mr Barry Wilkinson Mrs Gillian Wilkinson Mr Craig Wood
Charity registered number	1171728
Principal office	BHP LLP 2 Rutland Park Sheffield S10 2PD
Accountants	BHP LLP Chartered Accountants 2 Rutland Park Sheffield S10 2PD

TRUSTEES' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 March 2020 to 28 February 2021.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity'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 (FRS 102) (issued in October 2019).

Objectives and activities

a. Policies and objectives

The objectives of the charity are the advancement of health or the saving of lives in particular by the following:

- Providing funding towards screening or collaborating with other charities or organisations to identify health issues
- Providing or assisting in the provision of funding towards defibrillators primarily for grass roots sporting teams
- Providing or assisting in providing training on CPR and the use of equipment, including defibrillators.

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)'.

b. Activities undertaken to achieve objectives

During the year ended 28 February 2021 the Trustees continued to promote the charity and its activities through its social media platforms where possible. However, due to the Covid-19 pandemic and all organized events being cancelled, any physical promotion including the distribution of information material and merchandise was not possible.

There was a very short period of relaxation of the Covid-19 restrictions during the summer months which allowed a small window of opportunity to promote the charity and its activities at two socially distanced and shortened defibrillator donations and thereby raise awareness amongst officials, representatives and players and the families of grass roots sports clubs.

c. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit whilst reviewing the charity’s aims and objectives and in planning its future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set. Details of how the charity has clearly delivered public benefit are summarised in the activities for achieving objectives paragraph above and the review of activities on page 3.

Achievements and performance

a. Review of activities

Due to the Covid-19 pandemic the charity was severely restricted in its activities with limited opportunities to fundraise and therefore raise awareness of sudden cardiac death in the young. With all sport on hold for a large part of the financial year, there was also limited opportunity to hand over defibrillators. That said, during the short Covid relaxation period during the summer, we safely donated two defibrillators at a total cost of £1,678.

Other normal activities such as the distribution of information flyers and posters, sale of clothing merchandise including the ‘Do it for Dan’ t-shirts was also seriously curtailed. The website and social media outlets were consistently under review and, where appropriate, heart and Covid related issues were reported along with charity promoting reports. There were also some small individual challenges which were promoted via our social media platforms which brought in a modest amount of fundraising.

The Covid-19 pandemic resulted in the cancellation of all the heart screenings that had been booked, 3 in 2020 and 3 in 2021. Heart screening sessions have now recommenced, albeit at a reduced level. The Trustees were eager to provide funding for as many sessions as possible and have secured 4 screenings for 2022 and 3 for 2023.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity 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.

b. Review of financial performance and position

Income for the period was £10,484 (2020: £29,888) and expenditure was £3,998 (2020: £28,825) which resulted in a surplus of £6,486 (2020: £1,063).

At 29 February 2021, total funds carried forward are £61,994 (2020: £55,508) which are all unrestricted.

c. Reserves policy

The amount of reserves held at the end of the period is £61,994. The Trustees felt that the reserves at this level are acceptable and consistent with the previous year. The charity retains the general reserve to provide sufficient resources to enable the charity to fund its future activities, and, as there is a requirement to book the heart screenings almost two years in advance, the policy is to have a sensible level of reserves to maintain committed expenditure in order for the charity to continue to achieve its objectives.

Structure, governance and management

a. Constitution

The Daniel Wilkinson Foundation is a registered charity, number 1171728, and is constituted under a CIO Foundation.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the CIO Foundation.

c. Organisational structure and decision-making policies

The Board of Trustees hold meetings on a regular basis throughout the period to review the charity's work, funds and services, and to ensure they are following the aims of the charity. The Trustees are also in regular electronic communication, ensuring they are up to date with current activities. Other than the day to day running of the charity, decisions are made on a majority basis. All five trustees give their time voluntarily and receive no benefits from the charity other than travel expenses.

Plans for future periods

With the relaxation of restrictions relating to the Covid-19 pandemic, the Trustees have been planning and look forward to arranging further fundraising events and promoting awareness of sudden cardiac death in the young. The Trustees have already secured future heart screenings for 2022 and 2023. Since the February 2021 year-end, and as Covid-19 restrictions continue to relax, we have seen an increase in donations compared with the previous year. This has enabled the charity to donate an increased number of defibrillators to grass-roots sports and have confidence in booking the additional heart screening sessions.

Since the February 2021 year-end, and at the time or writing, we have been informed that our chosen fundraising platform is to cease in existence from the end of November 2021. The Trustees are vigorously engaging in looking for a replacement platform.

The Trustees feel the current financial year will see a positive effect on the charity both financially and with the promoting of awareness and donation of defibrillators.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity 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 2019 (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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . They are also responsible for safeguarding the assets of the charity 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 and signed on their behalf by:

Mr Barry Wilkinson
(Trustee)
Date: 8 December 2021

Mrs Gillian Wilkinson
(Trustee)

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE DANIEL WILKINSON FOUNDATION YEAR ENDED 28 FEBRUARY 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Daniel Wilkinson Foundation for the year ended 28 February 2021 which comprise the statement of financial activities, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Trustees in accordance with the terms of our engagement letter dated 7 December 2021. Our work has been undertaken solely to prepare for your approval the financial statements of The Daniel Wilkinson Foundation and state those matters that we have agreed to state to the Trustees in this report in accordance with ICAEW Technical release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Daniel Wilkinson Foundation and its Trustees for our work or for this report.

It is your duty to ensure that The Daniel Wilkinson Foundation has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and net resources expended of The Daniel Wilkinson Foundation. You consider that The Daniel Wilkinson Foundation is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of The Daniel Wilkinson Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

BHP LLP
2 Rutland Park
Sheffield
S10 2PD

Date: 8 December 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	**9,679**	**9,679**	29,415
Charitable activities	4	**805**	**805**	473
Total income		**10,484**	**10,484**	29,888
Expenditure on:				
Charitable activities	5	**3,998**	**3,998**	28,825
Total expenditure		**3,998**	**3,998**	28,825
Net movement in funds		**6,486**	**6,486**	1,063
Reconciliation of funds:				
Total funds brought forward		**55,508**	**55,508**	54,445
Net movement in funds		**6,486**	**6,486**	1,063
Total funds carried forward		**61,994**	**61,994**	55,508

The Statement of Financial Activities includes all gains and losses recognised in the year.

BALANCE SHEET
AS AT 28 FEBRUARY 2021

	Note		28 February 2021 £		29 February 2020 £
Current assets					
Stocks	7	**657**		459	
Cash at bank and in hand		**61,337**		55,049	
		61,994		55,508	
Net current assets			**61,994**		55,508
Total assets less current liabilities			**61,994**		55,508
Total net assets			**61,994**		55,508
Charity funds					
Unrestricted funds	8		**61,994**		55,508
Total funds			**61,994**		55,508

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

Mr Barry Wilkinson
(Trustee)
Date: 8 December 2021

Mrs Gillian Wilkinson
(Trustee)

The notes on pages 9 to 14 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

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

1.4 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.

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

All expenditure is inclusive of irrecoverable VAT.

1. Accounting policies (continued)

1.5 Taxation

The charity is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charity for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Income Tax Act 2007, Part 10 s521 – s537 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.7 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.

1.8 Financial instruments

The charity 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.

1.9 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 charity and which have not been designated for other purposes.

2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. Income from donations and legacies

	Unrestricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Donations	9,679	**9,679**	29,415
Total 2020	29,415	29,415	

4. Income from charitable activities

	Unrestricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Merchandise sales	805	**805**	473
Total 2020	473	473	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	**Total funds 2021 £**	Total funds 2020 £
Charitable activities (see below)	3,998	**3,998**	28,825
Total 2020	28,825	28,825	

Breakdown of charitable activities costs:

	2021 £	2020 £
Screenings	**-**	15,000
Merchandise purchases	**815**	756
Computer costs	**-**	552
Defibrillators	**1,678**	9,724
Accountancy fees	**1,200**	-
Independent examiner's fees	**-**	1,200
Miscellaneous	**305**	515
Trustees' expenses	**-**	1,133
Overall Total	**3,998**	28,880

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 28 February 2021, expenses totalling £nil were reimbursed or paid directly to zero Trustees (2020: £1,133 to one Trustee) in relation to travel expenses for screenings/ defibrillator handovers.

7. Stocks

	28 February 2021 £	29 February 2020 £
Goods for resale	**657**	459

8. Statement of funds

Statement of funds - current year

	Balance at 1 March 2020 £	Income £	Expenditure £	Balance at 28 February 2021 £
Unrestricted funds				
General Funds	**55,508**	**10,484**	**(3,998)**	**61,994**

Statement of funds - prior year

	Balance at 1 March 2019 £	Income £	Expenditure £	Balance at 29 February 2020 £
Unrestricted funds				
General Funds	54,445	29,888	(28,825)	55,508

9. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 28 February 2021 £	Total funds 28 February 2021 £
Current assets	61,994	**61,994**
Total	61,994	**61,994**

9. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 29 February 2020 £	Total funds 29 February 2020 £
Current assets	55,508	55,508
Total	55,508	55,508

10. Related party transactions

Trustees remuneration and expenses can be found in note 6.

There were no other related party transactions during the year (2020: £nil).