

**THE DANIEL WILKINSON FOUNDATION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021**

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THE DANIEL WILKINSON FOUNDATION

**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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021

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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021

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 of 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021

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 year 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.

THE DANIEL WILKINSON FOUNDATION

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
		<u>61,994</u>	<u>55,508</u>
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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021**

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

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	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

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).