

**THE DANIEL WILKINSON FOUNDATION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

THE DANIEL WILKINSON FOUNDATION

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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 2022**

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 2022**

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

THE DANIEL WILKINSON FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

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.

THE DANIEL WILKINSON FOUNDATION

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

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: 22 November 2022



Mrs Gillian Wilkinson
(Trustee)



THE DANIEL WILKINSON FOUNDATION

**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

THE DANIEL WILKINSON FOUNDATION

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.

THE DANIEL WILKINSON FOUNDATION

BALANCE SHEET
AS AT 28 FEBRUARY 2022

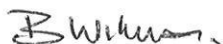
	Note	2022 £	2021 £
Current assets			
Stocks	7	390	657
Cash at bank and in hand		69,517	61,337
		<u>69,907</u>	<u>61,994</u>
Net current assets		<u>69,907</u>	<u>61,994</u>
Total assets less current liabilities		<u>69,907</u>	<u>61,994</u>
Total net assets		<u><u>69,907</u></u>	<u><u>61,994</u></u>
Charity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

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.





NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

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 2022

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.

THE DANIEL WILKINSON FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

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	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

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

THE DANIEL WILKINSON FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

8. Statement of funds

Statement of funds - current year

	Balance at 1 March 2021 £	Income £	Expenditure £	Balance at 28 February 2022 £
<i>Unrestricted funds</i>				
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 £
<i>Unrestricted funds</i>				
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
<i>Total</i>	69,907	69,907

THE DANIEL WILKINSON FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

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).