

**THE DANIEL WILKINSON FOUNDATION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

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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 2023**

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
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.

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

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.

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

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 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: 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.

THE DANIEL WILKINSON FOUNDATION

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
		<u>71,713</u>	<u>69,907</u>
Net current assets		71,713	69,907
Total assets less current liabilities		<u>71,713</u>	<u>69,907</u>
Total net assets		<u>71,713</u>	<u>69,907</u>
Charity funds			
Unrestricted funds	9	71,713	69,907
Total funds		<u>71,713</u>	<u>69,907</u>

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

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	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

8. Debtors

	2023 £	2022 £
Accrued Income	600	-
	<u>600</u>	<u>-</u>

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	<u>69,907</u>	<u>28,852</u>	<u>(27,046)</u>	<u>71,713</u>

Statement of funds - prior year

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

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	<u>71,713</u>	<u>71,713</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

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).