

**THE DANIEL WILKINSON FOUNDATION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

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THE DANIEL WILKINSON FOUNDATION

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

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 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024

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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024

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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024

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)

THE DANIEL WILKINSON FOUNDATION

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.

THE DANIEL WILKINSON FOUNDATION

BALANCE SHEET
AS AT 29 FEBRUARY 2024

		29 February 2024 £	28 February 2023 £
Current assets	Note		
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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

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	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

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).