

THE DANDO CHARITABLE FOUNDATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

REGISTERED CHARITY NUMBER 1197088

THE DANDO CHARITABLE FOUNDATION
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THE DANDO CHARITABLE FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 Unrestricted funds £	Totals £	2023 £
Incoming resources				
Incoming resources from generating funds				
Investment income	2	10,845	10,845	2,252
Total incoming resources		10,845	10,845	2,252
Resources expended				
Costs of generating funds				
Charitable activities (costs)	3	62	62	95
Governance costs	4	8,800	8,800	4,815
Total resources expended		8,862	8,862	4,910
Net incoming/(outgoing) resources		1,983	1,983	(2,658)
Net movement in funds		1,983	1,983	(2,658)
Total funds brought forward		1,144,858	1,144,858	1,147,516
Total funds carried forward		1,146,841	1,146,841	1,144,858

THE DANDO CHARITABLE FOUNDATION
BALANCE SHEET
AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Current assets					
Debtors		-		-	
Cash at bank and in hand		1,147,841		1,145,758	
		<u>1,147,841</u>	1,147,841	<u>1,145,758</u>	1,145,758
Creditors - amounts falling due within one year	6	(1,000)		(900)	
		<u>(1,000)</u>	(1,000)	<u>(900)</u>	(900)
Total assets less current liabilities		<u>1,146,841</u>		<u>1,144,858</u>	
Capital and reserves					
Unrestricted funds		1,146,841		1,144,858	
		<u>1,146,841</u>		<u>1,144,858</u>	

The financial statements were approved by the trustees on 9 June 2025 and signed on their behalf by:

Mr G Sheppard

THE DANDO CHARITABLE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting by Charities (SORP).

1.2 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follow:

Freehold property	nil%
Plant and machinery	15% reducing balance
Motor vehicles	25% reducing balance

No fixed assets are currently owned.

2 Interest receivable and similar income

	2024	2023
	£	£
Bank interest	10,845	2,252
	<u>10,845</u>	<u>2,252</u>

3 Charitable activities (costs)

	2024	2023
	£	£
Stationery, postage and advertising	14	78
Sundry expenses	48	17
	<u>62</u>	<u>95</u>

4 Governance costs

	2024	2023
	£	£
Accountancy	1,000	900
Legal and professional fees	7,800	3,915
	<u>8,800</u>	<u>4,815</u>

THE DANDO CHARITABLE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Taxation

The organisation is a registered charity (number 1197088) and has no liability to taxation.

6 Creditors - amounts falling due within one year	2024	2023
	£	£
Accruals	1,000	900
	<u>1,000</u>	<u>900</u>

7 Merger with the Sergeant Memorial Trust

With effect from 1 October 2023, the charity merged with the Sergeant Memorial Trust (SMT). The combination of the two charities is treated as a merger under the Charities SORP (FRS 102).

The Dando Charitable Foundation (DCF) will be the future reporting entity for the merged charities

Merger accounting involves aggregating the assets, liabilities and funds of the combining charities and presenting them as though they had always been part of the same reporting charity. As a result, the 2022/23 comparative figures show the combined assets, liabilities and incomes of the two charities as if they had been one charity in that year.

Further disclosures concerning the merged entities that are required by the Charities SORP (FRS 102) are set out at notes 8 to 10.

8 Statement of financial activities for the current reporting period

	Pre-merger		Post-merger	Totals
	SMT	DCF		
	£	£	£	£
Income	-	-	10,845	10,845
Expenditure	-	-	(8,862)	(8,862)
	<u>-</u>	<u>-</u>	<u>1,983</u>	<u>1,983</u>

THE DANDO CHARITABLE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Statement of financial activities for the previous reporting period

	SMT £	DCF £	Totals £
Income	2,252	-	2,252
Expenditure	(4,910)	-	(4,910)
	<u>(2,658)</u>	<u>-</u>	<u>(2,658)</u>

10 Analysis of net assets at the date of merger

	SMT £	DCF £	Totals £
Net assets	<u>144,858</u>	<u>-</u>	<u>144,858</u>
Unrestricted funds	<u>144,858</u>	<u>-</u>	<u>144,858</u>