

Declan John Foundation

Annual Report and Financial Statements

for the period from 6 September 2022 to 31 August 2023

Declan John Foundation

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Declan John Foundation

Reference and Administrative Details

Trustees

Mrs Z Parkes

Mr S Parkes

Miss ~~Mrs~~ S Parkes

Miss Mrs E J Vasey

Miss Mrs R A Hardwick
Hardwick
Charity Registration Number

1200291

Principal Office

11 Fuslon Court
Aberford Road
Garforth
Leeds
LS25 2GH

Independent Examiner

Mr N Pollitt ACCA
11 Fuslon Court
Aberford Road
Garforth
Leeds
LS25 2GH

Declan John Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 August 2023.

Objectives and activities

Objects and aims

The charity supplies items such as candles and books to NHS maternity trusts across the UK for them to distribute to grieving families that have lost babies from 6 weeks gestation to 28 days old, to help relieve their emotional and mental suffering and distress.

Our objective once the charity began was to make contact with as many hospitals as we were financially able and provide them with baby loss items to comfort their patients that had lost babies. We emailed over 20 hospitals and 18 responded to request either books, candles, plaques or all three. Items have been successfully delivered to the 18 hospitals and a few have now had a second delivery of items at their request. We have also provided some baby loss books to a CLC.

Objectives, strategies and activities

Selling of candles

We have been contacted several times by members of the public asking to buy a candle. We ^{now} will look to start selling the candles, with all profits going to the charity.

Fundraising disclosures

The money that the charity has received has come from various fundraising events/challenges hosted by the charity itself, or by friends and family of the trustees. The charity has also received a grant of £1,500.

Events/challenges include:

- Edinburgh marathon (Just Giving)
- Yorkshire Three Peaks (Just Giving)
- Gaming marathon (cash)
- Christmas Launch Event → • Mixture of Just Giving, direct bank transfers from attendees paying entry/ buying raffle tickets/ donating, cardnet payments and cash given by attendees/donators paid into the bank
- Manchester Marathon (Just Giving)
- Various other collections/donations from funerals, birthday presents, Christmas presents

The money received by the charity has been spent on batches of candles, plaques and baby loss books. This includes the packaging of the candles and some postage costs. Other payments made from the charity account are for the monthly insurance and accounting costs (~~open accounts are finalized after Sept 23~~).

Declan John Foundation

Trustees' Report (continued)

Public benefit

Having regard to the commissions public benefit guidance, we strongly feel that the charity has been working greatly in the public's benefit. We have received feedback from the majority of the hospitals to say that the items have been graciously received and have offered comfort to the grieving parents which have received them. A number of hospitals have commented that they do not receive such items from the NHS and therefore they are much needed, and that charities such as ourselves do excellent work. A few have also commented on the high standard of the items provided.

A few of the hospitals have held baby loss memorial events for parents which have lost babies and have asked for candles to give to the grieving parents at the events. This was not something which we originally set out to do but fits with our purpose in comforting grieving parents and therefore bulk candles have been provided to a few hospitals for their memorial events where requested. (Candles requested to be delivered for first week in October).

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Organisational structure

There are five trustees. Major decisions are made jointly via Zoom video call, and more minor discussions take place via whatsapp message. The major decisions are followed up in writing in the minutes from the Zoom meetings which are emailed to all trustees to confirm the contents. Zoe Parkes tends to lead the meetings, type the minutes and suggest the agenda with all other trustees contributing. Sarah Parkes designs the vast majority of social media posts, candles etc with input from Zoe and the other trustees in terms of wording. Simon Parkes does the vast majority of delivering the baby loss items to the hospitals. Zoe and Eleanor also carry out deliveries. Zoe carries out the majority of communicating with the hospitals via email to begin a relationship and arrange deliveries of items.

The annual report was approved by the trustees of the charity on 14/5/24 and signed on its behalf by:



Mrs Z Parkes
Trustee

Declan John Foundation

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 14/5/24 and signed on its behalf by:



Mrs Z Parkes
Trustee

Declan John Foundation

Independent Examiner's Report to the trustees of Declan John Foundation

I report to the trustees on my examination of the accounts of Declan John Foundation for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of Declan John Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Declan John Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Declan John Foundation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



Mr N Pollitt

11 Fusion Court
Aberford Road
Garforth
Leeds
LS25 2GH

Date: 14/5/24

Declan John Foundation

Statement of Financial Activities for the Period from 6 September 2022 to 31 August 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		8,314	8,314
Total income		8,314	8,314
Expenditure on:			
Raising funds		(4,272)	(4,272)
Total expenditure		(4,272)	(4,272)
Net income		4,042	4,042
Net movement in funds		4,042	4,042
Reconciliation of funds			
Total funds carried forward	7	4,042	4,042

All of the charity's activities derive from continuing operations during the above period.

Declan John Foundation

(Registration number: 1200291)
Balance Sheet as at 31 August 2023

	Note	2023 £
Current assets		
Cash at bank and In hand	6	<u>4,042</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>4,042</u>
Total funds	7	<u>4,042</u>

The financial statements on pages 6 to 10 were approved by the trustees, and authorised for issue on 14/5/24 and signed on their behalf by:



Mrs Z Parkes
Trustee

Declan John Foundation

Notes to the Financial Statements for the Period from 6 September 2022 to 31 August 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice Issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Declan John Foundation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Declan John Foundation

Notes to the Financial Statements for the Period from 6 September 2022 to 31 August 2023 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals		
Grants, including capital grants;	6,814	6,814
Grants from other charities		
	1,500	1,500
Total for period ended 31 August 2023	8,314	8,314

3 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total funds £
Costs of goods sold	4,272	4,272
Total for period ended 31 August 2023	4,272	4,272
	Direct costs £	Total costs £
Costs of trading activities	4,272	4,272
Total for period ended 31 August 2023	4,272	4,272

Declan John Foundation

Notes to the Financial Statements for the Period from 6 September 2022 to 31 August 2023 (continued)

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Cash and cash equivalents

	2023
	£
Cash at bank	<u>4,042</u>

7 Funds

	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds			
General	<u>8,314</u>	<u>(4,272)</u>	<u>4,042</u>

8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2023 £
Current assets	<u>4,042</u>	<u>4,042</u>

Declan John Foundation

Statement of Financial Activities by fund for the Period from 6 September 2022 to 31 August 2023

	Total Unrestricted Funds 2023 £
Income and Endowments from:	
Donations and legacies	<u>8,314</u>
Total Income	<u>8,314</u>
Expenditure on:	
Raising funds	<u>(4,272)</u>
Total expenditure	<u>(4,272)</u>
Net Income	<u>4,042</u>
Reconciliation of funds	
Total funds carried forward	<u>4,042</u>

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Detailed Statement of Financial Activities for the Period from 6 September 2022 to 31 August 2023

	Total 2023 £
Income and Endowments from:	
Donations and legacies (analysed below)	
Total income	<u>8,314</u>
Expenditure on:	
Raising funds (analysed below)	
Total expenditure	<u>(4,272)</u>
Net income	<u>(4,272)</u>
Reconciliation of funds	<u>4,042</u>
Total funds carried forward	<u>4,042</u>

Declan John Foundation

Detailed Statement of Financial Activities for the Period from 6 September 2022 to 31 August 2023 (continued)

	Total 6 September 2022 to 31 August 2023 £
<i>Donations and legacies</i>	
Appeals and donations	6,814
Grants - other agencies	1,500
	<u>8,314</u>
<i>Raising funds</i>	
Purchases	(4,272)
	<u>(4,272)</u>