

Declan John Foundation

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Declan John Foundation

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Declan John Foundation

Reference and Administrative Details

Trustees

Mrs Z Parkes

Mr S Parkes

Miss S Parkes

Miss E J Vasey

Miss R A Hardwick

Charity Registration Number

1200291

Principal Office

11 Fusion Court
Aberford Road
Garforth
Leeds
LS25 2GH

Independent Examiner

Mr N Pollitt FCCA
11 Fusion 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 year ended 31 August 2025.

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.

From the year 1st September 2024 to 31st August 2025 we have successfully continued in our aim to supply continuous stock to hospitals to provide to bereaved families and have managed to engage and increase the number of hospitals that we supply to furthering the support we can offer and public benefit.

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 also receives occasional grants and regular donations. We successfully hosted a charitable ball in which funds were raised to allow us to supply more hospitals than previous.

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 continue to receive feedback from hospitals as to how vital the resources are for bereaved families. We have expanded on the amount of hospitals we supply to and hope to maintain the level of supply required.

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

Constitution

The charity is controlled by its governing document.

Risk Management

There is a risk management in place to assess and plan for risks and issues which may arise.

Organisational structure

There are five trustees.

Plans for the future

We hope to continue to supply stock as currently offered and at the same rate. We hope to keep momentum on fundraising and plan further fundraising events to facilitate this.

The annual report was approved by the trustees of the charity on 19th May 2026 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 year 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 19th May 2026 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 2025.

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').

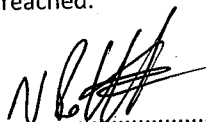
I report in respect of my examination of the Declan John Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 19th May 2026

Declan John Foundation

Statement of Financial Activities for the Year Ended 31 August 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		15,529	15,529
Total income		15,529	15,529
Expenditure on:			
Raising funds		(14,369)	(14,369)
Total expenditure		(14,369)	(14,369)
Net income		1,160	1,160
Net movement in funds		1,160	1,160
Reconciliation of funds			
Total funds brought forward		2,343	2,343
Total funds carried forward	7	3,503	3,503

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		5,715	5,715
Total income		5,715	5,715
Expenditure on:			
Raising funds		(7,414)	(7,414)
Total expenditure		(7,414)	(7,414)
Net expenditure		(1,699)	(1,699)
Net movement in funds		(1,699)	(1,699)
Reconciliation of funds			
Total funds brought forward		4,042	4,042
Total funds carried forward	7	2,343	2,343

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 7.

Declan John Foundation
(Registration number: 1200291)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	6	<u>3,503</u>	<u>2,343</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>3,503</u>	<u>2,343</u>
Total funds	7	<u>3,503</u>	<u>2,343</u>

The financial statements on pages 6 to 10 were approved by the trustees and authorised for issue on 19th May 2026 and signed on their behalf by:


.....
Mrs Z Parkes
Trustee

Declan John Foundation

Notes to the Financial Statements for the Year Ended 31 August 2025

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.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Declan John Foundation

Notes to the Financial Statements for the Year Ended 31 August 2025 (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	15,529	15,529
Total for 2025	15,529	15,529
Total for 2024	5,715	5,715

3 Expenditure on raising funds

Costs of trading activities

a)

	Unrestricted funds General £	Total funds £
Direct costs	13,198	13,198
Allocated support costs	1,171	1,171
Total for 2025	14,369	14,369
Total for 2024	7,414	7,414

Declan John Foundation

Notes to the Financial Statements for the Year Ended 31 August 2025 (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

	2025 £	2024 £
Cash at bank	3,503	2,343

7 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
General	2,343	15,529	(14,369)	3,503

8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2025 £
Current assets	3,503	3,503

9 Analysis of net funds

	At 1 September 2024 £	Financing cash flows £	At 31 August 2025 £
Cash at bank and in hand	2,343	1,160	3,503
Net debt	2,343	1,160	3,503

Declan John Foundation

Statement of Financial Activities by fund for the Year Ended 31 August 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	15,529	5,715
Total income	15,529	5,715
Expenditure on:		
Raising funds	(14,369)	(7,414)
Total expenditure	(14,369)	(7,414)
Net income/(expenditure)	1,160	(1,699)
Net movement in funds	1,160	(1,699)
Reconciliation of funds		
Total funds brought forward	2,343	4,042
Total funds carried forward	3,503	2,343

Declan John Foundation

Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	15,529	5,715
Total income	15,529	5,715
Expenditure on:		
Raising funds (analysed below)	(14,369)	(7,414)
Total expenditure	(14,369)	(7,414)
Net income/(expenditure)	1,160	(1,699)
Net movement in funds	1,160	(1,699)
Reconciliation of funds		
Total funds brought forward	2,343	4,042
Total funds carried forward	3,503	2,343

Declan John Foundation

Detailed Statement of Financial Activities for the Year Ended 31 August 2025 (continued)

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations	15,529	5,715
	<u>15,529</u>	<u>5,715</u>
<i>Raising funds</i>		
Event Costs	(3,743)	-
Purchases	(9,455)	(6,420)
Insurance	(80)	(86)
Printing, postage and stationery	(851)	(668)
Independent examiner's fee	(240)	(240)
	<u>(14,369)</u>	<u>(7,414)</u>