

THE DANIEL MERVIS CHARITY

England & Wales · Charity number 1201967

Details

Other names DANIEL MERVIS CHARITY, Safe Course, SafeCourse

Status Registered

Legal form CIO

Registered 2023-02-16

Register [View on the Charity Commission register](#)

Contact

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London
N3 3PE

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Activities

Objects: THE RELIEF OF UNIVERSITY STUDENTS AND THEIR FAMILIES WHO ARE IN NEED DUE TO ADDICTION TO ALCOHOL AND DRUGS OR BEREAVEMENT DUE TO DRUG AND ALCOHOL ADDICTION OR SUBSTANCE MISUSE BY;AWARDING GRANTS TO OTHER CHARITIES, AND RELEVANT ORGANISATIONS WHO SUPPORT THOSE SUFFERING FROM DRUG ADDICTION AND SUBSTANCE MISUSE, IN PARTICULAR, THOSE WORKING WITH UNIVERSITY STUDENTS AND;RAISING AWARENESS OF DRUG AND ALCOHOL MISUSE AND ADDICTION AMONGST THE PUBLIC

Activities: .

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£36,924	£6,830	-	-
2024-06-30	£6,375	£0	-	-

Trustees

Name	Role	Appointed
Hilton Charles Mervis	Chair	
John Martin Rushton-Turner		
John de Pury		2024-06-07
Sir Robin Knowles CBE		

THE DANIEL MERVIS CHARITY

England & Wales - Charity number 1201967

Accounts

THE DANIEL MERVIS CHARITY

operating as SafeCourse and Safe Course

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

THE DANIEL MERVIS CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H C Mervis J M Rushton-Turner J. De Pury R Knowles
Charity number	1201967
Principal address	52 Fitzalan Road London N3 3PE
Accountants	K&S Professionals Limited Chartered Certified Accountants 41 Rivington Crescent Mill Hill London NW7 2LF

THE DANIEL MERVIS CHARITY

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THE DANIEL MERVIS CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their report and financial statements for the year ended 30 June 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objectives are as set out in its governing document and on the Charity Commission register. In pursuing those objectives, the charity's particular focus is on reducing the harm caused by substance misuse among university students by adopting a combined approach which seeks both to reduce drug consumption and to promote harm-reduction practices.

The charity seeks to achieve these aims through the development of a dynamic, student-led awareness and harm-reduction programme designed to change the narrative around drug use, discourage harmful behaviours and ultimately reduce drug consumption and save lives.

This approach reflects the charity's view that neither traditional deterrence-based approaches nor harm reduction alone are sufficient, and that meaningful change requires a student-led model that combines both.

The charity pursues these aims through awareness-raising, engagement with universities and students, the development and dissemination of legal and policy analysis, and by supporting selected organisations and initiatives that advance the charity's purposes.

The trustees confirm that they have followed the Charity Commission in complying with public benefit and the trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

During the year the charity continued to develop its SafeCourse initiative, which aims to promote awareness and harm-reduction approaches in relation to substance misuse among university students.

As part of this work the charity commissioned a legal opinion from Victoria Wakefield KC and Tim Johnson on the interaction between harm-reduction policies and the legal duties owed by universities to their students. The opinion considered the legal implications of different approaches to student drug policies, including the potential risks associated with policies that may discourage students from seeking help or support.

The charity shared this analysis with university leaders and initiated engagement with universities regarding their current approaches to student welfare and substance misuse. In particular, the charity engaged constructively with St John's College, Oxford, following a Prevention of Future Deaths report issued by the coroner after the death of Daniel Mervis. The report identified concerns that aspects of existing "zero tolerance" policies may discourage students from seeking help and highlighted the need for clearer and more effective approaches to student welfare and substance misuse.

THE DANIEL MERVIS CHARITY

To support wider engagement across the higher education sector, the charity wrote to vice-chancellors of universities across England enclosing the legal opinion and inviting dialogue on harm-reduction approaches and student welfare policies. The charity also sought information from universities regarding their existing policies and practices in this area in order to develop a clearer understanding of current approaches across the sector.

The charity's work during the year was focused principally on policy engagement, awareness and accountability in the higher education sector, including encouraging universities to adopt approaches that combine reducing drug consumption with effective harm-reduction practices. Where appropriate, the charity also supported external initiatives aligned with these purposes.

The charity has also benefited from substantial voluntary contributions of professional time, with an estimated value in excess of tens of thousands of pounds. This has included support from a range of professionals, including barristers from Brick Court Chambers. These contributions have enabled the charity to achieve a level of impact significantly greater than would otherwise have been possible given its financial resources.

Plans for the Future

The charity intends to continue developing the SafeCourse programme and to expand its engagement with universities and students across the UK.

In particular, the charity plans to raise funding to support the development of a national, student-led media and awareness initiative focused on substance misuse and harm reduction, including a student competition designed to encourage engagement and promote awareness.

The charity will also continue its work engaging with universities to encourage the adoption and implementation of policies that promote student safety, reduce drug consumption and support harm reduction.

Financial review

During the year the Charity received donations of £36,924 and made donations of £4,800, net incoming resources for the year amounted to £30,094.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is constituted as a CIO.

The trustees who served during the year and up to the date of signature of the financial statements were:

H C Mervis
M Rushton-Turner
J. De Pury
R Knowles

THE DANIEL MERVIS CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

The initial trustees came together to establish the charity and have the power to appoint further trustees if considered appropriate.

Trustees are provided with appropriate information and guidance to support them in fulfilling their responsibilities and to ensure effective governance of the charity.

The trustees' report was approved by the Board of Trustees.

H C Mervis

Trustee

Dated: 30 March 2026

THE DANIEL MERVIS CHARITY

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE DANIEL MERVIS CHARITY FOR THE YEAR ENDED 30 JUNE 2025

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of THE DANIEL MERVIS CHARITY for the year ended 30 June 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the board of trustees of the charity, as a body, in accordance with our letter of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of THE DANIEL MERVIS CHARITY, and state those matters that we have agreed to state to the board of trustees of the charity, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than THE DANIEL MERVIS CHARITY and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that THE DANIEL MERVIS CHARITY has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of THE DANIEL MERVIS CHARITY. You consider that THE DANIEL MERVIS CHARITY is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of THE DANIEL MERVIS CHARITY. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

K&S Professionals Limited

30 March 2026

Chartered Certified Accountants

41 Rivington Crescent
Mill Hill
London
NW7 2LF

THE DANIEL MERVIS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Income from:</u>			
Donations and legacies	3	36,924	6,375
		_____	_____
<u>Expenditure on:</u>			
Charitable activities		6,830	0
Net income for the year/ Net movement in funds		30,094	6,375
Fund balances at 1 July		6,375	0
		_____	_____
Fund balances at 30 June		36,469	6,375
		=====	=====

The statement of financial activities includes all gains and losses recognized in the year.

All income and expenditure derive from continuing activities.

THE DANIEL MERVIS CHARITY

BALANCE SHEET

AS AT 30 JUNE 2025

		2025		2024	
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand		35,774		5,100	
Other debtors		1,275		1,275	
		<u> </u>	37,049	<u> </u>	6,375
			<u> </u>		<u> </u>
Current liabilities					
Accruals			(580)		0
Net current assets			36,469		6,375
			<u> </u>		<u> </u>
Income funds					
Unrestricted funds			36,469		6,375
			<u> </u>		<u> </u>
			<u>36,469</u>		<u>6,375</u>

The financial statements were approved by the Trustees on 09 March 2026.

Mr H C Mervis
Trustee

THE DANIEL MERVIS CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

The Daniel Mervis Charity is a CIO.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DANIEL MERVIS CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE DANIEL MERVIS CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

3	Donations and legacies	Unrestricted funds 2025 £
	Donations and gifts	36,924

4 Trustees

£1,000 was paid to John de Pury Consulting Ltd.

During the year the charity made a grant of £4,800 to SOS-UK, a registered charity. The grant supported work in which trustee John de Pury had an involvement. In his capacity as a trustee of SafeCourse, John de Pury declared his interest and did not participate in the decision-making process in relation to this grant.

5 Employees

There were no employees during the year.

THE DANIEL MERVIS CHARITY

England & Wales - Charity number 1201967

Accounts

Charity Registration No. 1201967

THE DANIEL MERVIS CHARITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

THE DANIEL MERVIS CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H C Mervis J M Rushton-Turner J. De Pury R Knowles
Charity number	1201967
Principal address	52 Fitzalan Road London N3 3PE
Accountants	K&S Professionals Limited Chartered Certified Accountants 41 Rivington Crescent Mill Hill London NW7 2LF

THE DANIEL MERVIS CHARITY

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THE DANIEL MERVIS CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report and financial statements for the year ended 30 June 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Charity's object is to help university students and their families who are in need due to addiction to alcohol and drugs or bereavement caused by alcohol addiction or substance misuse.

The trustees confirm that they have followed the Charity Commission in complying with public benefit and the trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The charity works to award grants to other charities and relevant organizations that support those suffering from drug addiction and substance misuse. In addition, the charity works to raise awareness of drug, alcohol misuse and addiction amongst the public.

Financial review

During the year the Charity received donations of £6,375 and made donations of £0 with a net surplus of £6,375.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is constituted as a CIO.

The trustees who served during the year and up to the date of signature of the financial statements were:

H C Mervis
M Rushton-Turner
J D Pury
R Knowles

THE DANIEL MERVIS CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

The initial trustees came together to establish the charity and have the power to appoint further trustees if considered appropriate.

All trustees received induction training on their responsibilities and the operations of a charitable institution and continue to receive relevant training.

The trustees' report was approved by the Board of Trustees.

H C Mervis

Trustee

Dated: 25 January 2025

THE DANIEL MERVIS CHARITY

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE DANIEL MERVIS CHARITY FOR THE YEAR ENDED 30 JUNE 2024

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of THE DANIEL MERVIS CHARITY for the year ended 30 June 2024, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made to the charity's Trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of THE DANIEL MERVIS CHARITY and state those matters that we have agreed to state to the charity's Trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than THE DANIEL MERVIS CHARITY and the charity's Trustees as a body, for our work or for this report.

It is your duty to ensure that THE DANIEL MERVIS CHARITY has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of THE DANIEL MERVIS CHARITY. You consider that THE DANIEL MERVIS CHARITY is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of THE DANIEL MERVIS CHARITY. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

K&S Professionals Limited

25 January 2025

Chartered Certified Accountants

41 Rivington Crescent
Mill Hill
London
NW7 2LF

THE DANIEL MERVIS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £
<u>Income from:</u>		
Donations and legacies	3	6,375
<u>Expenditure on:</u>		
Charitable activities	4	0
Net income for the year/ Net movement in funds		6,375
Fund balances at 30 June		6,375

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE DANIEL MERVIS CHARITY

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2024 £	£
Current assets					
Cash at bank and in hand				5,100	
Other debtors				1,275	
				<u> </u>	
Net current assets					6,375
					<u> </u>
Income funds					
Unrestricted funds					6,375
					<u> </u>
					6,375
					<u> </u>

The financial statements were approved by the Trustees on 25 January 2025.

Mr H C Mervis
Trustee

THE DANIEL MERVIS CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

The Daniel Mervis Charity is a CIO.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DANIEL MERVIS CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE DANIEL MERVIS CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

3	Donations and legacies	Unrestricted funds 2024 £
	Donations and gifts	6,375

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

5 Employees

There were no employees during the year.

6 Related party transactions

There were no disclosable related party transactions during the year.