

**Report of the Trustees and
Unaudited Financial Statements
for the Period 26 April 2024 to 31 January 2025
for
D & L Charitable Trust**

Bennett Brooks & Co Ltd
Chartered Accountants
Suite 4A
Apex
33 Victoria Street
Altrincham
WA14 1AU

D & L Charitable Trust

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for the period 26 April 2024 to 31 January 2025

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D & L Charitable Trust

**Reference and Administrative Details
for the period 26 April 2024 to 31 January 2025**

TRUSTEES	Mrs L D Jennings R M Jennings
PRINCIPAL ADDRESS	7 Guildford Avenue Blackpool FY2 9BG
REGISTERED CHARITY NUMBER	1207999
INDEPENDENT EXAMINER	Bennett Brooks & Co Ltd Chartered Accountants Suite 4A Apex 33 Victoria Street Altrincham WA14 1AU

D & L Charitable Trust

Report of the Trustees for the period 26 April 2024 to 31 January 2025

The trustees present their report with the financial statements of the charity for the period 26 April 2024 to 31 January 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

TRUSTEE REVIEW

Previous 12 months summary

The charity received its first donation on 7 May 2024 and received donations totalling £36,250 (Including Gift Aid) from the founders during the year.

Donations totalling £25,419.64 were made to 7 charitable or social enterprise organisations.

Split in Type - Number - Value

- o Domestic animals and wildlife - 2 - £19,595.64
- o SEN&D - 2 - £4,024.00
- o Health - 2 - £1,300.00
- o Elderly - 1 - £500.00

Current donations

Regular donations are currently made to 6 charitable or social enterprise organisations, which at the current levels total £24,000.00 over the next 12 months.

Split in Type - Number - Value

- o Domestic animals and wildlife - 1 - £18,000.00
- o SEN&D - 3 - £4,000.00
- o Food bank - 2 - £2,000.00

Future donations into the charity

The founders have indicated that they will make donations totalling £50,000 (Including Gift Aid) at the rate of £10,000 (Plus Gift Aid) each quarter into the charity during each year.

Available funds during the next year

The charity does not make any payments to anyone other than for professional accountancy fees. This means that the majority of the funds received are available for donation to others.

At the end of the year (31 January 2025) the charity held £9,488.96 in the bank account.

If we include the guaranteed future donation from the founders the charity has total funds available during the year commencing 1 February 2025 of just over £59,000.

- o £22,000 is currently due to be made in regular donations over the year.
- o £37,000 is available for further donations during the year.

Donation strategy

The charity aims to make donations to organisations that provide support to wildlife, domestic animals, the young, the elderly, SEN&D, the homeless, and those in need, primarily within the North West of England, with the intention being that where possible the level of donation made will make an immediate difference to the operation of the organisation.

Typically donations, whether one off or regular, amount to between £500 and £2,000 in the year, and only 1 organisation receives greater than this currently.

- o One off donations would typically be £500, £750 or £1,000
- o Regular donations would typically be £250 per quarter (£1,000 per year), or £1,000 per half year (£2,000 per year)

Donations will also be made for specific projects when they arise.

D & L Charitable Trust

**Report of the Trustees
for the period 26 April 2024 to 31 January 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 25 November 2025 and signed on its behalf by:

Signed by:

Richard Jennings

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R M Jennings - Trustee

**Independent Examiner's Report to the Trustees of
D & L Charitable Trust**

Independent examiner's report to the trustees of D & L Charitable Trust

I report to the charity trustees on my examination of the accounts of D & L Charitable Trust (the Trust) for the period 26 April 2024 to 31 January 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 the Trust 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 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.



Carl Urmston ACA
Bennett Brooks & Co Ltd
Chartered Accountants
Suite 4A
Apex
33 Victoria Street
Altrincham
WA14 1AU

25 November 2025

D & L Charitable Trust**Statement of Financial Activities
for the period 26 April 2024 to 31 January 2025**

	Notes	Unrestricted fund £
INCOME FROM		
Donations		36,250
EXPENDITURE ON		
Charitable activities		
Kirklees Valley Wildlife		18,596
Hugo's Small Animal Rescue and Sanctuary		1,000
Buddy's for Children with Autism		2,024
Panathlon		2,000
Whitefield Defibrillator Fund		750
David Hutton Strictly for Liverpool Women's Hospital		550
Summerseat Village Christmas Cheer Fund		500
Governance costs		1,080
Other		91
Total		26,591
NET INCOME		9,659
TOTAL FUNDS CARRIED FORWARD		9,659

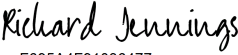
The notes form part of these financial statements

D & L Charitable Trust

Balance Sheet
31 January 2025

	Notes	Unrestricted fund £
CURRENT ASSETS		
Debtors	3	1,250
Cash at bank		9,489
		10,739
CREDITORS		
Amounts falling due within one year	4	(1,080)
NET CURRENT ASSETS		9,659
TOTAL ASSETS LESS CURRENT LIABILITIES		9,659
NET ASSETS		9,659
FUNDS	5	
Unrestricted funds		9,659
TOTAL FUNDS		9,659

The financial statements were approved by the Board of Trustees and authorised for issue on 25 November 2025 and were signed on its behalf by:

Signed by:

F695A4F91036477...
R M Jennings - Trustee

D & L Charitable Trust**Notes to the Financial Statements
for the period 26 April 2024 to 31 January 2025****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs comprise organisational administration and compliance with statutory requirements.

Fund accounting

All of the charities funds are unrestricted funds which the trustees are free to use in accordance with the charity's objectives.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 January 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 January 2025.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Prepayments and accrued income	1,250
	<u>1,250</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	1,080
	<u>1,080</u>

5. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.1.25 £
Unrestricted funds		
General fund	9,659	9,659
	<u>9,659</u>	<u>9,659</u>
TOTAL FUNDS	<u>9,659</u>	<u>9,659</u>

D & L Charitable Trust

Notes to the Financial Statements - continued
for the period 26 April 2024 to 31 January 2025

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,250	(26,591)	9,659
TOTAL FUNDS	<u>36,250</u>	<u>(26,591)</u>	<u>9,659</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 January 2025.

D & L Charitable Trust

Detailed Statement of Financial Activities
for the period 26 April 2024 to 31 January 2025

£

INCOME

Donations

Donations	29,000
Gift aid	7,250

36,250

Total incoming resources	36,250
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EXPENDITURE

Charitable activities

Grants to institutions	25,420
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Support costs

Other

Sundries	91
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Governance costs

Accountancy and legal fees	1,080
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Total resources expended	26,591
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Net income	9,659
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