

DOING IT FOR DANIEL FOUNDATION

Scotland · Charity number SC051123

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-07-14
Register	View on the OSCR register

Contact

Address	Room 8 Office 2 Kirkhillhouse Broom Road East Newton Mearns G77 5LL
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We give gifts and grants to children and young adult diagnosed with cancer and we provide respite holidays to young people and their families dealing with cancer. We also support brain tumour research.

Beneficiaries: 'People with disabilities or health problems'

Objectives: 4.1 The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage through the support of children and young people suffering from cancer and cancer related diseases and their families and also of families who have lost a child in such circumstances.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£188,500	£109,419	-	0
2024-07-31	£157,526	£85,037	-	0
2023-07-31	£148,537	£95,144	-	0
2022-07-31	£185,740	£42,520	-	0

DOING IT FOR DANIEL FOUNDATION

Scotland - Charity number SC051123

Accounts

Document Details

Filename:	DOI000 - 31.07.25 - Annual Accounts.pdf
Client of:	Robb Ferguson Chartered Accountants

Signature Details

Name:	Alison Caplan
Email:	alison@doingitfordaniel.org.uk
Date & Time:	14/04/2026 16:51:38 PM (BST)
IP Address:	86.142.234.220
Signing Statement:	The trustees have approved the attached accounts on 14 April 2026.

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Report of the Trustees and
Financial Statements For The Year Ended 31 July 2025
for
Doing It For Daniel Foundation

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Doing It For Daniel Foundation

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For The Year Ended 31 July 2025

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Doing It For Daniel Foundation

Report of the Trustees **For The Year Ended 31 July 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 July 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Doing it for Daniel Foundation provides financial assistance for children and young people with a cancer diagnosis at the Royal Hospital for Children in Glasgow and The Beatson West of Scotland Cancer Centre by funding special gifts, experiences, days and holidays. We treat each application individually and support children in whatever way we can. We also support brain tumour research, particularly focusing on the childhood brain cancer DIPG.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

As we reflect on the past year with the completion of our fourth year accounts and as we approach the fifth anniversary of the start of the charity, we continue to be grateful to the many people who have supported Doing it for Daniel Foundation. We held and took part in 2 large events this past year. The first was a charity lunch at the Redhurst Hotel which raised over £22,000. The second was the Run the Runway event at Prestwick Airport which raised over £50,000.

We continue to have many of our supporters raising money for us through their own events and fundraising activities. We are so grateful to all these individuals.

Our respite accommodation continues to be popular. Every week we welcome families dealing with childhood cancer who are very grateful to have a break away from home and treatment but close enough to Glasgow to return quickly to hospital if needed. We provide a welcome hamper of food for our families along with gift vouchers for local restaurants and activities. It is a privilege to meet these young people who are facing the most difficult of circumstances.

We have continued to support children and young adults with our gift and grant giving service. During this financial period we supported 68 applications. All our applications are through Young Lives v Cancer social workers based at The Beatson and The Royal Hospital for Children in Glasgow. This is such an important part of the work we do and we feel it is especially important for the children and young adults with a terminal cancer diagnosis.

FINANCIAL REVIEW

Reserves policy

The capital account represents the funds arising from current operating results and the Trustees are satisfied that the level of reserves held are sufficient to meet all anticipated liabilities.

FUTURE PLANS

During the coming year we plan to continue our gift giving service for any child being treated for cancer at The Beatson or The Royal Hospital for Children in Glasgow.

We will also plan to continue to promote the Beach House especially with our partners in the Glasgow hospitals and online through our social media platforms and our website.

Our ladies lunch will take place in June. This continues to be an important fundraiser for us.

We were able to donate £22,000 to the childhood paediatric brain cancer laboratory at the Institute of Cancer Research in London. We did this on Daniel's 22nd birthday in May. Helping to fund research which leads to clinical trials for children like Daniel is our third important aim within the charity.

Everything we achieve within the charity is inspired by our brave Daniel who wanted to help other children facing cancer. We know he would be proud of everything done in his memory.

We are continually grateful to all our supporters who help us make a small difference to the lives of children and young adults with all types of cancer.

Doing It For Daniel Foundation

Report of the Trustees **For The Year Ended 31 July 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

On 14th July 2021, Doing it for Daniel Foundation became registered as a Scottish Charitable Incorporated Organisation, with the Office of the Scottish Charity Regulator (OSCR) and HM Revenue & Customs, governed by its SCIO constitution

Recruitment and appointment of new trustees

Trustees were all appointed upon to formation of the charity on 14th July 2021 and have held this role since. Applications for new trustees are open to any person aged over 16. All applicants must sign a written application which is considered by the board of trustees. The charity must operate with between three and seven trustees at any time.

Induction and training of new trustees

After election, an induction programme is offered to all new trustees. In addition all trustees receive an information pack which contains copy of the constitution, roles and responsibilities of being a director / trustee, and background information on the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

051123

Principal address

Room 8, Office 2
Kirkhillhouse
Broom Road East
Newton Mearns
G77 5LL

Trustees

Mrs A Caplan
B H Caplan
S Caplan

Independent Examiner

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Approved by order of the board of trustees on 14 April 2026 and signed on its behalf by:

Mrs A Caplan - Trustee

**Independent Examiner's Report to the Trustees of
Doing It For Daniel Foundation**

I report on the accounts for the year ended 31 July 2025 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Logan CA
The Institute of Chartered Accountants of Scotland

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

14 April 2026

Doing It For Daniel Foundation

Statement of Financial Activities
For The Year Ended 31 July 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		130,505	114,884
Fundraising activities	2	57,995	36,517
Total		188,500	151,401
EXPENDITURE ON			
Raising funds			
Fundraising events expenditure		38,320	28,498
		38,320	28,498
Charitable activities			
Charitable activities		71,099	56,539
Total		109,419	85,037
NET INCOME		79,081	66,364
RECONCILIATION OF FUNDS			
Total funds brought forward		262,977	196,613
TOTAL FUNDS CARRIED FORWARD		342,058	262,977

The notes form part of these financial statements

Doing It For Daniel Foundation

Balance Sheet
31 July 2025

		2025	2024
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	5	3,839	5,040
Investment property	6	211,508	211,508
		<hr/>	<hr/>
		215,347	216,548
CURRENT ASSETS			
Cash at bank		126,711	46,429
		<hr/>	<hr/>
NET CURRENT ASSETS		126,711	46,429
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		342,058	262,977
		<hr/>	<hr/>
NET ASSETS		342,058	262,977
		<hr/>	<hr/>
FUNDS	7		
Unrestricted funds		342,058	262,977
		<hr/>	<hr/>
TOTAL FUNDS		342,058	262,977
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2026 and were signed on its behalf by:

A Caplan - Trustee

Doing It For Daniel Foundation

Notes to the Financial Statements **For The Year Ended 31 July 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 and Trustee Investment (Scotland) Act 2005. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Doing It For Daniel Foundation

Notes to the Financial Statements - continued
For The Year Ended 31 July 2025

2. FUNDRAISING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>57,995</u>	<u>36,517</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	114,884
Fundraising activities	<u>36,517</u>
Total	<u>151,401</u>
EXPENDITURE ON	
Raising funds	
Fundraising events expenditure	<u>28,498</u>
	28,498
Charitable activities	
Charitable activities	<u>56,539</u>
Total	<u>85,037</u>
NET INCOME	66,364
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>196,613</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>262,977</u></u>

Doing It For Daniel Foundation

Notes to the Financial Statements - continued
For The Year Ended 31 July 2025

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2024 and 31 July 2025	<u>6,591</u>	<u>2,177</u>	<u>8,768</u>
DEPRECIATION			
At 1 August 2024	2,884	844	3,728
Charge for year	<u>926</u>	<u>275</u>	<u>1,201</u>
At 31 July 2025	<u>3,810</u>	<u>1,119</u>	<u>4,929</u>
NET BOOK VALUE			
At 31 July 2025	<u>2,781</u>	<u>1,058</u>	<u>3,839</u>
At 31 July 2024	<u>3,707</u>	<u>1,333</u>	<u>5,040</u>

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 August 2024 and 31 July 2025	<u>211,508</u>
NET BOOK VALUE	
At 31 July 2025	<u>211,508</u>
At 31 July 2024	<u>211,508</u>

Investment property relates a property which is used to provide short breaks for children and families affected by cancer diagnosis.

7. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	<u>262,977</u>	<u>79,081</u>	<u>342,058</u>
TOTAL FUNDS	<u>262,977</u>	<u>79,081</u>	<u>342,058</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>188,500</u>	<u>(109,419)</u>	<u>79,081</u>
TOTAL FUNDS	<u>188,500</u>	<u>(109,419)</u>	<u>79,081</u>

Doing It For Daniel Foundation

Notes to the Financial Statements - continued
For The Year Ended 31 July 2025

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	196,613	66,364	262,977
TOTAL FUNDS	<u>196,613</u>	<u>66,364</u>	<u>262,977</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,401	(85,037)	66,364
TOTAL FUNDS	<u>151,401</u>	<u>(85,037)</u>	<u>66,364</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	196,613	145,445	342,058
TOTAL FUNDS	<u>196,613</u>	<u>145,445</u>	<u>342,058</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	339,901	(194,456)	145,445
TOTAL FUNDS	<u>339,901</u>	<u>(194,456)</u>	<u>145,445</u>

Doing It For Daniel Foundation

Notes to the Financial Statements - continued
For The Year Ended 31 July 2025

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

Doing It For Daniel Foundation

Detailed Statement of Financial Activities
For The Year Ended 31 July 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	108,436	83,569
Just giving	22,069	31,315
	130,505	114,884
Fundraising activities		
Fundraising events	57,995	36,517
Total incoming resources	188,500	151,401
EXPENDITURE		
Fundraising events expenditure		
Charity lunch	18,869	19,501
Golf day	19,451	8,997
	38,320	28,498
Charitable activities		
Beach house expenses	8,491	6,069
Insurance	2,698	1,150
Marketing	4,415	3,187
Computer expenses	318	456
Just giving charges	562	562
Gifts donated to individuals	21,060	22,210
Bank charges	353	304
Institute for Cancer Research	32,000	21,000
Improvements to property	927	1,236
Fixtures and fittings	275	365
	71,099	56,539
Total resources expended	109,419	85,037
Net income	79,081	66,364

This page does not form part of the statutory financial statements

DOING IT FOR DANIEL FOUNDATION

Scotland - Charity number SC051123

Accounts

Report of the Trustees and
Financial Statements For The Year Ended 31 July 2024
for
Doing It For Daniel Foundation

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Doing It For Daniel Foundation

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For The Year Ended 31 July 2024

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Doing It For Daniel Foundation

Report of the Trustees **For The Year Ended 31 July 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Doing it for Daniel Foundation provides financial assistance for children and young people with a cancer diagnosis at the Royal Hospital for Children in Glasgow and The Beatson West of Scotland Cancer Centre by funding special gifts, experiences, days and holidays. We treat each application individually and support children in whatever way we can. We also support brain tumour research, particularly focusing on the childhood brain cancer DIPG.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As we reflect on the past year with the completion of our third year accounts, we continue to be grateful to the many people, especially the young people, who have supported Doing it for Daniel Foundation. We held 2 large events this past year. The first was a ladies lunch at the Crowne Plaza Hotel which raised over £32,000. The second was our golf day at Turnberry which raised £36,000.

We continue to have many of our supporters raising money for us through their own events and fundraising activities. We are so grateful to all these individuals.

Our respite accommodation continues to be popular. Every week we welcome families dealing with childhood cancer who are very grateful to have a break away from home and treatment but close enough to Glasgow to return quickly to hospital if needed. We provide a welcome hamper of food for our families along with gift vouchers for local restaurants and activities. It is a privilege to meet these young people who are facing the most difficult of circumstances.

We have continued to support children and young adults with our gift and grant giving service. During this financial period we supported 72 applications. All our applications are through Young Lives v Cancer social workers based at The Beatson and The Royal Hospital for Children in Glasgow. This is such an important part of the work we do and we feel it is especially important for the children and young adults with a terminal cancer diagnosis.

FINANCIAL REVIEW

Reserves policy

The capital account represents the funds arising from current operating results and the Trustees are satisfied that the level of reserves held are sufficient to meet all anticipated liabilities.

FUTURE PLANS

During the coming year we plan to continue our gift giving service for any child being treated for cancer at The Beatson or The Royal Hospital for Children in Glasgow.

We will also plan to continue to promote the Beach House especially with our partners in the Glasgow hospitals and online through our social media platforms and our website.

Our ladies lunch will take place in June at The Redhurst Hotel. This continues to be an important fundraiser for us.

Last year we raised our target of £21,000 for the high grade glioma laboratory at the Institute for Cancer Research in London. This marked Daniel's 21st birthday and was a fitting way to mark his special birthday. The scientists there carry out essential research to support new clinical trials for children in the UK with aggressive brain tumours like DMG/DIPG. We are in discussions as to the donation we would like to make this year for brain tumour research. It will be done at the time of Daniel's Birthday in May. We hope to make this an annual event.

We are continually grateful to all our supporters who help us make a small difference to the lives of children and young adults with all types of cancer.

Doing It For Daniel Foundation

Report of the Trustees **For The Year Ended 31 July 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

On 14th July 2021, Doing it for Daniel Foundation became registered as a Scottish Charitable Incorporated Organisation, with the Office of the Scottish Charity Regulator (OSCR) and HM Revenue & Customs, governed by its SCIO constitution

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Trustees were all appointed upon to formation of the charity on 14th July 2021 and have held this role since. Applications for new trustees are open to any person aged over 16. All applicants must sign a written application which is considered by the board of trustees. The charity must operate with between three and seven trustees at any time.

Induction and training of new trustees

After election, an induction programme is offered to all new trustees. In addition all trustees receive an information pack which contains copy of the constitution, roles and responsibilities of being a director / trustee, and background information on the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

051123

Principal address

Room 8, Office 2
Kirkhillhouse
Broom Road East
Newton Mearns
G77 5LL

Trustees

Independent Examiner

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Approved by order of the board of trustees on 3 March 2025 and signed on its behalf by:

**Independent Examiner's Report to the Trustees of
Doing It For Daniel Foundation**

I report on the accounts for the year ended 31 July 2024 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

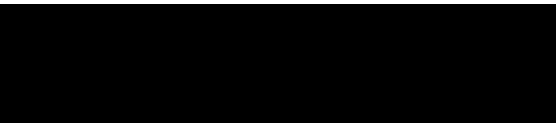
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

3 March 2025

Doing It For Daniel Foundation

Statement of Financial Activities
For The Year Ended 31 July 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		114,884	123,785
Fundraising activities	2	36,517	24,752
Total		151,401	148,537
EXPENDITURE ON			
Raising funds			
Fundraising events expenditure		28,498	18,818
		28,498	18,818
Charitable activities			
Charitable activities		56,539	76,326
Total		85,037	95,144
NET INCOME		66,364	53,393
RECONCILIATION OF FUNDS			
Total funds brought forward		196,613	143,220
TOTAL FUNDS CARRIED FORWARD		262,977	196,613

The notes form part of these financial statements

Doing It For Daniel Foundation

Balance Sheet
31 July 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	5	5,040	6,381
Investment property	6	211,508	211,508
		<hr/> 216,548	<hr/> 217,889
CURRENT ASSETS			
Debtors	7	-	6,125
Cash at bank		46,429	77,599
		<hr/> 46,429	<hr/> 83,724
NET CURRENT ASSETS		<hr/> 46,429	<hr/> 83,724
TOTAL ASSETS LESS CURRENT LIABILITIES		262,977	301,613
CREDITORS			
Amounts falling due after more than one year	8	-	(105,000)
NET ASSETS		<hr/> 262,977	<hr/> 196,613
FUNDS	9		
Unrestricted funds		262,977	196,613
TOTAL FUNDS		<hr/> 262,977	<hr/> 196,613

The financial statements were approved by the Board of Trustees and authorised for issue on 3 March 2025 and were signed on its behalf by:

A Caplan - Trustee

Doing It For Daniel Foundation

Notes to the Financial Statements **For The Year Ended 31 July 2024**

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 and Trustee Investment (Scotland) Act 2005. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Doing It For Daniel Foundation

Notes to the Financial Statements - continued
For The Year Ended 31 July 2024

2. FUNDRAISING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>36,517</u>	<u>24,752</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	123,785
Fundraising activities	<u>24,752</u>
Total	<u>148,537</u>
EXPENDITURE ON	
Raising funds	
Fundraising events expenditure	<u>18,818</u>
	18,818
Charitable activities	
Charitable activities	<u>76,326</u>
Total	<u>95,144</u>
NET INCOME	53,393
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>143,220</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>196,613</u></u>

Doing It For Daniel Foundation

Notes to the Financial Statements - continued
For The Year Ended 31 July 2024

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 August 2023	6,591	1,917	8,508
Additions	-	260	260
At 31 July 2024	<u>6,591</u>	<u>2,177</u>	<u>8,768</u>
DEPRECIATION			
At 1 August 2023	1,648	479	2,127
Charge for year	1,236	365	1,601
At 31 July 2024	<u>2,884</u>	<u>844</u>	<u>3,728</u>
NET BOOK VALUE			
At 31 July 2024	<u>3,707</u>	<u>1,333</u>	<u>5,040</u>
At 31 July 2023	<u>4,943</u>	<u>1,438</u>	<u>6,381</u>

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 August 2023 and 31 July 2024	<u>211,508</u>
NET BOOK VALUE	
At 31 July 2024	<u>211,508</u>
At 31 July 2023	<u>211,508</u>

Investment property relates a property which is used to provide short breaks for children and families affected by cancer diagnosis.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>-</u>	<u>6,125</u>

Doing It For Daniel Foundation

Notes to the Financial Statements - continued
For The Year Ended 31 July 2024

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors	-	105,000
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	196,613	66,364	262,977
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	196,613	66,364	262,977
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	151,401	(85,037)	66,364
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	151,401	(85,037)	66,364
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
Unrestricted funds			
General fund	143,220	53,393	196,613
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	143,220	53,393	196,613
	<u> </u>	<u> </u>	<u> </u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	148,537	(95,144)	53,393
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	148,537	(95,144)	53,393
	<u> </u>	<u> </u>	<u> </u>

Doing It For Daniel Foundation

Notes to the Financial Statements - continued
For The Year Ended 31 July 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	143,220	119,757	262,977
TOTAL FUNDS	<u>143,220</u>	<u>119,757</u>	<u>262,977</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	299,938	(180,181)	119,757
TOTAL FUNDS	<u>299,938</u>	<u>(180,181)</u>	<u>119,757</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

Doing It For Daniel Foundation

Detailed Statement of Financial Activities
For The Year Ended 31 July 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	83,569	98,972
Just giving	31,315	24,813
	114,884	123,785
Fundraising activities		
Fundraising events	36,517	24,752
Total incoming resources	151,401	148,537
EXPENDITURE		
Fundraising events expenditure		
Charity lunch	19,501	6,638
Golf day	8,997	12,180
	28,498	18,818
Charitable activities		
Beach house expenses	6,069	21,103
Insurance	1,150	-
Marketing	3,187	6,291
Computer expenses	456	429
Just giving charges	562	533
Gifts donated to individuals	22,210	43,852
Bank charges	304	301
Institute for Cancer Research	21,000	-
Improvements to property	1,236	1,648
Fixtures and fittings	365	479
	56,539	74,636
Support costs		
Governance costs		
Legal & professional fees	-	1,690
Total resources expended	85,037	95,144
Net income	66,364	53,393

This page does not form part of the statutory financial statements