Charity registration number 1164218 (England and Wales)

# THE JONNY WILKINSON CHARITABLE FOUNDATION

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2025

# THE JONNY WILKINSON CHARITABLE FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Mrs Shelley Jenkins<br>Mr Jonny Wilkinson<br>Mr James Underhay<br>Mr Tim Buttimore<br>Mr James Gallagher |
| **Charity number (England and Wales)** | 1164218 |
| **Principal address** | PO BOX 302<br>Hexham<br>Northumberland<br>England<br>NE46 9JA |
| **Independent examiner** | Mr P Bulzacchelli<br>Inspired Accountants Limited<br>4 Parkside Court<br>Greenhough Road<br>Lichfield<br>Staffordshire<br>WS13 7FE |

# THE JONNY WILKINSON CHARITABLE FOUNDATION

## CONTENTS


| | Page |
|---|---|
| The Jonny Wilkinson Charitable Foundation report | 1 - 2 |
| Independent examiner's report | 3 |
| Statement of financial activities | 4 - 5 |
| Statement of financial position | 6 |
| Notes to the financial statements | 7 - 12 |

# THE JONNY WILKINSON CHARITABLE FOUNDATION

## THE JONNY WILKINSON CHARITABLE FOUNDATION REPORT

## *FOR THE YEAR ENDED 31 DECEMBER 2025*

---

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

**Objectives and activities**

The Jonny Wilkinson Foundation was founded in 2015 following Jonny's retirement from professional rugby. It is dedicated to improving mental well-being, fostering youth empowerment, and promoting physical well-being through sports and education.

Our aim is to support people to realise their full potential and live the lives they wish to live. The journey we champion is one that transforms performance, leadership, and relationships through exploring and enhancing mental, emotional, and physical health and wellbeing through our NSPiRED Programme.

The programme helps support those holding influential positions in education to become aware of and consciously transcend their limitations, thus enabling the young people they interact with to do the same.

Our key objectives include:

- Supporting mental and physical wellbeing initiatives through awareness campaigns and workshops.
- Providing support to develop communities of individual who have completed the NSPiRED programme to enable self-help for their peers and those they teach and lead in their own environments.
- Offering mentorship opportunities for participants to develop life skills and build self-confidence to positively influence

**Achievements and performance**

- Two NSPiRED community catch-up events were delivered during the year (March & July) providing an opportunity for all the NSPiRED participants who have joined the program to come together to share group experiences and to provide an opportunity to update participants on their own individual progress.
- During the year we developed and delivered a pilot practical NSPiRED session marketed to a number of schools across Berkshire.
- The development of a bespoke NSPiRED practical session designed in collaboration with the Rugby Football Union (RFU) – A pilot session to be delivered by Jonny & Mark Wilkinson, scheduled for Feb 2026 at Northampton Rugby Club. The session is aimed at supporting RFU coaches across the UK to better understand both mental and physical wellbeing, both in themselves personally and in those who they coach.
- In April once again we supported the Tommy Dann Memorial Match in their annual fundraising event attended by almost 1200 participants, raising an in excess of £20,000 with proceeds to support the Foundation.

**Public Benefit**

The foundation has positively impacted the lives of over 100 individuals this year. Our programs have reached teachers and community coaches, providing support and resources that contribute to improved mental wellbeing, enhanced physical fitness, and better opportunities to inspire and unlock youth development. Our work demonstrates clear public benefit, fulfilling our mission to support those in need.

## THE JONNY WILKINSON CHARITABLE FOUNDATION REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

**Financial review**

Income and Expenditure:

- Total income for 2025: £58,592
- Total expenditure: £54,932
- Surplus: £3,660

**Structure, governance and management**

The Jonny Wilkinson Charitable Foundation operates as a registered charity, governed by a Board of Trustees. The Board is responsible for the strategic oversight of the foundation's activities, ensuring compliance with legal and regulatory requirements, and guiding the direction of the foundation's work. A number of the trustees are involved in the ongoing delivery of services, supported by project managers and a number of volunteers.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mrs Shelley Jenkins
Mr Jonny Wilkinson
Mr James Underhay
Mr Tim Buttimore
Mr James Gallagher

*Recruitment and appointment of trustees*

The foundation recruits trustees through an open selection process that focuses on individuals with expertise in relevant fields such as mental health, youth development, and financial management. Potential trustees are nominated, reviewed, and appointed by the existing Board based on their skills, experience, and passion for the foundation's mission. There has been no requirement to recruit or replace trustees during the year.

The The Jonny Wilkinson Charitable Foundation report was approved by the Board of Trustees.

.....
Mr Jonny Wilkinson
**Trustee**

.....
Mr James Underhay
**Trustee**

Date: .....

# THE JONNY WILKINSON CHARITABLE FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF THE JONNY WILKINSON CHARITABLE FOUNDATION

I report to the Trustees on my examination of the financial statements of The Jonny Wilkinson Charitable Foundation (the Charity) for the year ended 31 December 2025.

**Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Mr P Bulzacchelli
**Inspired Accountants Limited**
Chartered Certified Accountants
4 Parkside Court
Lichfield
Lichfield
Staffordshire
WS13 7FE
United Kingdom
Date: .....

# THE JONNY WILKINSON CHARITABLE FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

| Current financial year | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | **2** | 41,795 | - | 41,795 | 24,946 |
| Charitable activities | **3** | 4,886 | - | 4,886 | 3,722 |
| Investments | **4** | 11,911 | - | 11,911 | 6,100 |
| **Total income** | | 58,592 | - | 58,592 | 34,768 |
| **Expenditure on:** | | | | | |
| Raising funds | **5** | 27,746 | - | 27,746 | 28,301 |
| Charitable activities | **6** | 27,186 | - | 27,186 | 23,277 |
| **Total expenditure** | | 54,932 | - | 54,932 | 51,578 |
| **Net income/(expenditure) and movement in funds** | | 3,660 | - | 3,660 | (16,810) |
| **Reconciliation of funds:** | | | | | |
| Fund balances at 1 January 2025 | | 440,949 | 20,000 | 460,949 | 477,759 |
| **Fund balances at 31 December 2025** | | 444,609 | 20,000 | 464,609 | 460,949 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# THE JONNY WILKINSON CHARITABLE FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

| Prior financial year | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | **2** | 24,946 | - | 24,946 |
| Charitable activities | **3** | 3,722 | - | 3,722 |
| Investments | **4** | 6,100 | - | 6,100 |
| **Total income** | | 34,768 | - | 34,768 |
| **Expenditure on:** | | | | |
| Raising funds | **5** | 28,301 | - | 28,301 |
| Charitable activities | **6** | 23,277 | - | 23,277 |
| **Total expenditure** | | 51,578 | - | 51,578 |
| **Net income and movement in funds** | | (16,810) | - | (16,810) |
| **Reconciliation of funds:** | | | | |
| Fund balances at 1 January 2024 | | 457,759 | 20,000 | 477,759 |
| **Fund balances at 31 December 2024** | | 440,949 | 20,000 | 460,949 |

# THE JONNY WILKINSON CHARITABLE FOUNDATION

## STATEMENT OF FINANCIAL POSITION

### *AS AT 31 DECEMBER 2025*

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Cash at bank and in hand | | 465,806 | | 462,145 | |
| **Creditors: amounts falling due within one year** | **11** | (1,197) | | (1,196) | |
| **Net current assets** | | | 464,609 | | 460,949 |
| **The funds of the Charity** | | | | | |
| Restricted income funds | **13** | | 20,000 | | 20,000 |
| Unrestricted funds | **14** | | 444,609 | | 440,949 |
| | | | 464,609 | | 460,949 |

The financial statements were approved by the Trustees on .....

| | |
|---|---|
| ..... | ..... |
| Mr Jonny Wilkinson | Mr James Underhay |
| **Trustee** | **Trustee** |

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 DECEMBER 2025*

### 1 Accounting policies

**Charity information**

The Jonny Wilkinson Charitable Foundation is a charitable trust.

### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 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 or grantors 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.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**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.

**1.7 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.8 Retirement benefits**

Payments to defined contribution auto enrolment schemes are charged as an expense as they fall due.

## 2 Income from donations and legacies

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Donations and gifts | 41,795 | 24,946 |

## 3 Income from charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Other income | 4,886 | 3,722 |

## 4 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Interest receivable | 11,911 | 6,100 |

## 5 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **Fundraising and publicity** | | |
| Other fundraising costs | 858 | - |
| **Trading costs** | | |
| Professional fees | 2,540 | 1,208 |
| Postage,stationery and advertising | 446 | 424 |
| Staff costs | 23,846 | 26,590 |
| Bank charges | 56 | 79 |
| | 26,888 | 28,301 |
| Total costs | 27,746 | 28,301 |

## 6 Expenditure on charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **Direct costs** | | |
| Staff costs | 27,186 | 23,277 |
| **Analysis by fund** | | |
| Unrestricted funds | 27,186 | 23,277 |

## 7 Net movement in funds

| | 2025 £ | 2024 £ |
|---|---|---|
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | - | - |

## 8 Trustees

The trustee remuneration and benefits during the year:

| | 2025 £ | 2024 £ |
|---|---|---|
| Wages and Salaries | 24,000 | 24,000 |
| Social security costs | 2,653 | 2,057 |
| Other Pension costs | 533 | 533 |
| | 27,186 | 26,590 |

## 9 Employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|---|---|---|
| | 2 | 2 |

| Employment costs | 2025 £ | 2024 £ |
|---|---|---|
| Wages and salaries | 45,164 | 45,164 |
| Social security costs | 4,887 | 3,722 |
| Other pension costs | 981 | 981 |
| | 51,032 | 49,867 |

There were no employees whose annual remuneration was more than £60,000.

## 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 11 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 1,006 | 1,005 |
| Accruals and deferred income | 191 | 191 |
| | 1,197 | 1,196 |

## 12 Retirement benefit schemes

| Defined contribution schemes | 2025 £ | 2024 £ |
|---|---|---|
| Charge to profit or loss in respect of defined contribution schemes | 981 | 981 |

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

## 13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 January 2025 | At 31 December 2025 |
|---|---|---|
| | £ | £ |
| | 20,000 | 20,000 |

| Previous year: | At 1 January 2024 | At 31 December 2024 |
|---|---|---|
| | £ | £ |
| | 20,000 | 20,000 |

## 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 January 2025 | Incoming resources | Resources expended | At 31 December 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 440,949 | 58,592 | (54,932) | 444,609 |

| Previous year: | At 1 January 2024 | Incoming resources | Resources expended | At 31 December 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 457,759 | 34,768 | (51,578) | 440,949 |

## 15 Analysis of net assets between funds

| | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 December 2025:** | | | |
| Current assets/(liabilities) | 444,609 | 20,000 | 464,609 |
| | 444,609 | 20,000 | 464,609 |

| | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 |
|---|---|---|---|
| | £ | £ | £ |
| **At 31 December 2024:** | | | |
| Current assets/(liabilities) | 440,949 | 20,000 | 460,949 |
| | 440,949 | 20,000 | 460,949 |

## 16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).