D.A.F.F.O.D.I.L.S.

England & Wales · Charity number 1080579

Details

Status	Registered
Legal form	Other
Registered	2000-05-05
Register	View on the Charity Commission register

Contact

Address	Daffodils 38-42 High Street Mold Flintshire CH7 1BH
Phone	01352250147
Email	daffodils@tiscali.co.uk

Activities

Objects: THE RELIEF OF CHILDREN AND YOUNG PEOPLE WITH PHYSICAL OR MENTAL DISABILITIES BY THE PROVISION OF RECREATION OR OTHER LEISURE-TIME OCCUPATIONS FOR THEM AND THEIR FAMILIES AND CARERS WITH A VIEW TO INTEGRATING THEM INTO SOCIETY AND IMPROVING THEIR CONDITIONS OF LIFE

Activities: To provide recreational and other time activities to children and young people with physical and mental disabilities.The provision of these activities is done with a view to further integration into society and improving their conditions of life.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Flintshire

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£153,776	£141,665	-	-
2023-08-31	£117,913	£140,978	-	-
2022-08-31	£165,169	£133,825	-	-
2021-08-31	£130,398	£147,606	-	-
2020-08-31	£189,198	£167,739	-	-

Trustees

Name	Role	Appointed
RICHARD JOHN HAYES	Chair	2005-03-12
ALISON JAYNE JONES		2011-11-09
Amy Ruth Jones		2023-11-09
Harriet Nuttall		2025-03-04
Hayley Henderson		2016-11-11
Heather Hughes		2020-11-13
Katie Ellen Trueman		2023-11-09
Kayleigh Over		2025-11-13
Lucia Edsall		2016-11-11
Norma Collin		2025-11-13
Owen Rhys Hughes		2023-05-22
Rachel Lee Foley		2018-01-22
Sadie Hough		2025-11-13

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D.A.F.F.O.D.I.L.S.

England & Wales - Charity number 1080579

Accounts

Charity number: 1080579

D.A.F.F.O.D.I.L.S.

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

AZETS

D.A.F.F.O.D.I.L.S.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. R Hayes	
	Mrs. A Jones	
	Mrs. L Edsall	
	Mrs. H Henderson	
	Mrs. L Peters	
	Mrs. R Foley	
	Mrs. H Hughes	
	Mr O Hughes	
	Mrs A R Jones	(Appointed 9 November 2023)
	Ms K Trueman	(Appointed 9 November 2023)
Charity number	1080579	
Principal address	38-42 High Street Mold Flintshire CH7 1BH	
Independent examiner	Azets Audit Services First Floor Unit 55 Ffordd William Morgan St Asaph Business Park St Asaph United Kingdom LL17 0JG	

D.A.F.F.O.D.I.L.S.

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D.A.F.F.O.D.I.L.S.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

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 constitution, 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) (effective 1 January 2019)".

Objectives and activities

The trustees remain committed to delivering the objectives of the charity which are:

"The relief of children and young people with physical or mental disabilities by the provision of recreation or other leisure-time occupations for them and their families and carers with a view to integrating them into society and improving their conditions of life".

DAFFODILS achieves these objectives by organising social activities for its beneficiaries.

These activities cater for the broad range of disabilities with the ethos very much about 'whole families' spending quality time together in a safe and fun environment.

The activities provided by DAFFODILS create safe, supporting environments to allow children and young people with disabilities, along with their siblings and parents, to play independently and interactively thereby negating the isolating effect that disability has on the whole family and preparing them for social integration.

DAFFODILS has nearly 25 years of experience in delivering respite through social activities to the families of Flintshire.

We have optimised our delivery model and, supported by our member families, our valued committee and exceptional staff, we continue to deliver quality respite and much needed preparedness for integration at a total cost of less than £3 an hour.

DAFFODILS has always met the expectation of its funders and has met or greatly exceeded any service level agreement performance measure.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Charitable activities

In 2023-2024 DAFFODILS delivered 166 leisure time events for children and young people with disabilities and their families and carers.

The total attendance at these events was 11,858

These events included:—

- Youth clubs (weekly)
- Leisure centre afternoons —individual/team sports and free play
- Arts and crafts opportunities
- Short break day trips to museums, theme parks, castles, etc.
- Country walks
- Sensory and soft play sessions
- Film nights
- Swimming club
- Ten pin bowling
- Holiday to Flamingoland
- Annual Christmas and Easter Parties
- Christmas grotto

These activities have provided 40,000 hours of much needed respite.

Funding
DAFFODILS is reliant on the generosity of donations and grant funds and we work hard to ensure the needs of our members are aligned with the outcomes and goals of both our existing and new funders.

DAFFODILS has maintained a strong relationship with both its long-term funders who we enter into three, four- or five-year funding plans with and with those funders who prefer to fund one off or yearly projects.

We continue to achieve the desired aims and outcomes of our funders and by using our 'parent in attendance' delivery model, we can maximise the benefit of each generous donation.

In the year ended 31 August 2024, DAFFODILS was able to continue to offer much needed respite to families across Flintshire coping with children and young people with additional needs for less than a total cost of £3 per hour.

Community Links
DAFFODILS is very much a member led organisation.
All members have numerous opportunities to suggest ideas for the charity and to contribute to strengthening DAFFODILS.

Feedback
Whilst the facts and figures in this year's statements demonstrate the effectiveness and efficiency of the DAFFODILS organisation, the following statements from some of the 230 individual families, comprising of 872 individual DAFFODILS members who attended events in 2023-2024, better articulate the difference DAFFODILS has made to them.

Family comments: -
"Year on year Daffodils to us as a family has been outstanding. A support organisation to give our children the best possible time in circumstances that we don't always believe they will cope with. For me, my son is becoming a more independent, confident boy. I remember when we first joined, it was hard work to keep up and watching him all the time, but as long as he was happy and safe that's all that matters to me and it's been lovely to make them special memories whilst attending activities and events. He does play alone, but we do hope in time his engagement with other children grows and he will make friends. Now as his parent, it is a little more relaxed at times, as I can let him expose and investigate on his own as I know he is in a safe environment with the support of staff and other parents who are understanding. So, a big thank you from us as a family. We are very lucky to be part of this amazing group"

"Daffodils is a place for my child to be himself. He is able to express himself without fear of judgement or prejudice which he has to deal with a lot in the 'real world'. Being around & supported by others that are in the same/similar situation as yourself is invaluable. Daffodils staff make you feel extremely welcome & part of the community"
"Thank you again to Daffodils and staff, for such a great day, we have not been out so much with the family for so long.... you really do make a difference"

"Lovely activities structured with our child's needs in mind. Lots of opportunities for quality family time. Support and encouragement from wonderful staff and other parents"

"Daffodils is such a warm and welcoming group, and has really helped my little boy integrate and meet children with similar needs. It's really important for him to mix with adults and children who understand his difficulties and support him with them. As parents, Daffodils allows us the opportunity to socialise and chat with other carers which has significantly helped us navigate life with a disabled child"

"We have been and attended as a family. Having this time together and with friends is invaluable. The events allow us to relax and chat to other parent carers. My son loves meeting up with his peers and friends, this would be difficult without the safe environment provided by DAFFODILS"

"Daffodils has been a lifeline to our family for a very long time and at this especially difficult time our son is going through, we'd be lost without it. He is struggling with anxiety and being away from home and Daffodils continues to be a place for him to be himself in a safe, understanding and non-demanding environment. Enabling him to access familiar activities with staff who know him well, has kept him socially active with minimum stress and is preventing him and us becoming isolated"

"Thank you so so much for accepting us into your community. Honestly, I've never seen our son enjoy himself and relax as much as I have whilst at the Daffodils events. This was the first party he's been to and he loved it so much. Thank you everyone, you've made one little boy very happy"

"Here's to another year of happy memories"

"Thank you, Daffodils, for another fantastic year and great New Year's party!!! Happy 2024 we look forward for another amazing year with you all"

"Last one of the year, thank you so much for being our Daffodils family, we are so thankful for you! happy new year everyone, here's to fun times next year"

Family comments: -

"Such a super hero! Absolutely amazing with the children and young people. Genuinely listened to what they had to say, spoke to them by name and remembered what gifts they had asked for to comment again before they left. He really seemed to be loving every minute! Well done Santa, especially at such a busy time of year for you. Not sure how you will manage a Ferrari for our son but the others were hopefully more achievable! Thanks for a great afternoon"

"Thank you so much for our visit with Father Christmas, I hope you all have an amazing Christmas you all deserve it for everything you do for our kiddies and us as parents too, forever grateful"

"Thank you for today's Santa visit. The boys enjoyed it and it's so nice having a relaxed visit to see Santa"

"Amazing Santa grotto, staff were amazing as always, boys being crazy. Thank you, Daffodils"

"What a great time we had at the Christmas party meeting up with our special friends thank you so much Daffodils"

"Thank you again to everyone at Daffodils. Our son had a great time at the party. So glad he managed to stay for a while. His very first party and hopefully many more"

"Thank you to the team for all your hard work"

"Thank you so so much for the opportunities you provide for our children"

"You really are amazing guys, thanks for making our lives better"

"Thank you so much. Such a lot of effort you all put in so we can have fun"

"Boys had a lovely time thanks to all the amazing, enthusiastic staff!"

"We would be totally lost without the service with other people that understand"

"We love attending Daffodils. Our son is now more comfortable and confident going to new places"

"It a safe place to go with a child who has behaviour issues"

"Attending has been great for support and meeting new people. Gets my child out and less isolated"

"We were not going very many places, due to cost and behavioural problems that would be looked at by others. We, as a family feel, so much better, now we have places to go and people to talk to"

"We have been a member for years and we love going to Daffodils"

"Amazing to have places to take the family and not have to feel uncomfortable or out of place"

"We do not like to go out too often due to daughters' meltdowns on public transport etc. Daffodils gives us the confidence to take her out and feel supported. All the staff are amazing, they feel like family, we love Daffodils"

"There are no words to describe how much Daffodils means to us thank you seems so insignificant, amazing in all aspects"

"We always have a lovely time with our Daffodils family, lots of laughs and good chats. Could never be without them"

"Daffodils has benefited my family just by being there and knowing someone is at the end of the phone or at an activity is a good thing. If I ever needed to access help, I know where to go"

Family comments -

"We have been able to try different activities that normally my son wouldn't cope with"

"Our son can be himself in a supportive environment"

"It has allowed us to have experiences as a family that we may not have had the confidence to try otherwise. Being with families just like ours is so refreshing. No judgement, just help and understanding"

"All the events and excursions are very organised and varied and the children greatly benefit from them. The staff are brilliant and friendly too. Daffodils is a great outlet for us all and has made a real difference to our lives"

"My children feel at ease knowing they aren't judged for stimming. Allowed my child to socialise without feeling the odd one out within the community"

"Helped to gain confidence to not be by my side all the time in certain circumstances"

"Without Daffodils, I think I would have lost all my confidence out and about as a family, it has become a safe place where my family is growing stronger and stronger together"

"Great impact and effective service"

"Over the last couple of years our daughter has regressed in so many ways, the love and support we get from attending Daffodils has become even more important. Honestly, I'm not sure where we would be without the friendships we have made over the many years we have been attending. A huge thank you Daffodils"

"My son looks forward to attending Daffodils events and we as a family feel supported and less isolated. Thank you, Daffodils"

"Been a life line to us"

"Boys' confidence is higher and they are coming out of their shells easier in general life"

"We enjoy all the events and trips and have made many new friends, thank you"

"Being part of Daffodils is part of our world now. My son thinks of the staff as his friends, the other children accept him even though he is loud, wobbly and unpredictable. We feel comfortable and un-judged when we attend a Daffodils event. We don't always feel this way in other places. Thank you"

"Attending Daffodils had improved our family, we meet up with our friends, we have fun and enjoy our interaction with others"

"We love our family time and Daffodils has given that to us which is amazing. Thank you"

"Daffodils is amazing, it's like being part of a big family where everyone understands and helps each other, it gives us the confidence to be able to access days out knowing we are supported and safe"

"Daffodils provides a safe environment for my son to socialise, where he is not judged by his movement ticks and enjoys various activities, he would not be able to participate in within the mainstream available activities elsewhere"

"Daffodils allows my girls to just be themselves and have fun. As a parent its brilliant to speak to others in the same situations"

"Having dates in the diary with Daffodils is helpful knowing that we are having a social activity soon with our friends and with those who understand"

Family comments -
"It is nice to have family days out with Daffodils, it makes me feel less judged when my children can't handle their emotions"

"By building our confidence as a family to go out and not have anxiety and we now enjoy days out"

"Attending Daffodils has given our family time to be ourselves and not be judged by anyone and being with good friends makes us feel welcome every time we attend"

"Each member of our family enjoys meeting up with Daffodils whether it's events or excursions. It has helped our family enjoy more time together as we often choose to separate our children due to the issues of meltdowns which has caused jealousy from our possibly non-divergent children. Being able to come together in a supportive way, which costs very little, has been so helpful as we often only have the money for bills not leisure time"

"We love days out with Daffodils, life is expensive so these discounted days help us so much and it's appreciated"

"We have made friends, the staff go above and beyond to help the parents and children, and it's like being part of a big family"

"You get to talk to other people that are in the same boat as you"

"It's been amazing, us parents not feeling alone and our son thrives with Daffodils and gives him more confidence so he can be himself"

"Allowed us to access social events that wouldn't have been possible otherwise due to fear of judgement or negativity from other people" "Children allowed to be themselves without the pressure to "fit in" and mask. Can engage with parents facing same struggles and wonderful staff that fully understand children's needs and accept them how they are. Thank you so much Daffodils for all you do. It makes a big impact on going out as a family"

"Attending the activities has been fantastic for the three of us in many ways. One way in particular is it has given us quality time to spend together as we are navigating marriage breakdown and new family dynamics. It is reassurance for our son that he is still loved and reinforcing bonds individually with me and his dad. The atmosphere at all the events is just so friendly and welcoming that you feel accepted. Whenever we used to take him out there was always a worry that he would have a meltdown and people wouldn't understand but we feel that the worry of that is completely taken away on all of the activities with Daffodils, as we are in the company of people that have been through similar. Thank you, we think you're all wonderful! It's improved his social skills and also his awareness"

"My daughter's social skills have continued to increase - she is far more confident around new families and members of staff"

"It has helped build and maintain all our mental and wellbeing health"

"Socially impacted the family and being more interactive as a family"

"It's made the kids want to go out more and enjoy days out, brings them out of their shells"

"It's difficult sometimes to get my child to leave the house as he struggles around people so coming to Daffodils encouraged him and has really helped us as a family"

"It's brought so many opportunities. Primary parent with 3 children age 4 to 9 two with autism means it's hard to take them places other children go for fear of safety (running off, unaware of dangers) and their care needs. Daffodils gives the security of the loveliest staff on hand to enable us to go on these types of outings that I don't think I could manage alone. Also, it's impossible for my children to attend normal clubs that other children enjoy, as they aren't designed for their needs. Daffodils has been amazing"

Family comments -
"Meeting other families in the same position, receiving advice and support has been so beneficial"

"It means we can access events in the community that normally we might not do due to lack of support and worrying about being different. With Daffodils, we know there's no judgement and we can try things normally we wouldn't"
"I'm hoping our son continues to attend trips with Daffodils and begins to make bonds"

"The events have a great impact on our self-esteem & wellbeing, it takes away the feeling of isolation that so many Carers feel on a regular basis"

"It has made a huge difference to us being able to attend and have not only staff support but peer to peer support. Sharing experiences with others who understand is invaluable, the caring group has increased our family's mental health and wellbeing. We have all made friends. Thank you"

"There is no judgement as all the families are in the same situation. Talking to other parents gives you ideas and tips on how to help with things and you make friends"

"A fantastic summer as always, what more can I say, Daffodils is our family, it's where we belong, and is where we are at our most relaxed"

"We have benefited hugely from being members of Daffodils. My son is accepted for who he is, and can play in his own way without being judged. My daughter (who does not have additional needs) also loves the group and I think meeting other children like her brother helps her understand differences some children can have"

"Time out of the house with likewise people. Having the staff/parents to chat to helps know you are not alone with your challenges"

"Has got us all out as a family, and give me lots of confidence to be out with my son"

"I feel everyone there is really helpful and willing to give advice and support"

"Daffodils staff go above and beyond. We really appreciate the welcoming smiles and addressing our child by his name. He feels instantly as ease. Staff especially always supports and provides fun for our child. At times he can prefer to not take part but with staff encouragement he benefits so much. The Activities Manager has always been welcoming and friendly, providing adult conversation and reassurance during our visits. We genuinely feel Daffodils is a life line. Very grateful to all staff"

"Gained more experience and made us stronger"

"Daffodils has impacted us very positively. My boys are excited to go when I say we're going to Daffodils"
"The social side to being with Daffodils is so rewarding. We love the trips and youth club"

"Being able to socialise, for both my son and myself is very important. It helps reduce isolation, helps my son make friends and improve his social skills etc. Friends we have made in Daffodils has extended to outside of Daffodils too"
"Allowed child to begin to make new friendships in a safe place they are not judged by peers. Allowed me to meet other parents to chat with"

"Daffodils is like family to us; our boy is going through a tough time and Daffodils is a safe place for him and us to go to where we get much needed support from staff and other parents"

"We have had a lot going on with a death of Grandad, moving house and the usual money and car troubles. I have gained knowledge from other parents and our son has had time out of the stress from the home. It's lovely to see him smile"

Family comments -
"It brings more out in our son; all the activities and events really bring him on. Our daughter enjoys activities with us as family. The importance of family time together learning, developing, coping/not coping and dealing with challenges. Exciting memory's as well most of all. Thank you, it's so wonderful to be a part of a fantastic group were we can see our children develop and grow and for us as parents to talk/discuss and ask and that we are not alone nor are our children even though sometimes we may think this"

"Daffodils has given my family invaluable help and support"

"Less isolated and can relax as people around you are in the same position and don't stare at him and me"

"We feel part of a community. Supported, in a none judgemental environment"

"I feel part of something at Daffodils it feels like a massive burden lifted when I have been on any Daffodils event! The staff are amazing and so are the other members Thanks so much for all you do. As a lone parent who has suffered some really awful mental health over the past few months, Daffodils is a lifeline and a massive help to my recovery"

"We have a place for our children to be themselves, kids are much happier coming and don't ever like to miss anything"

"Where do I start! Daffodils have definitely benefited us as when my son has a meltdown, I don't feel judged when we go out and that other parents help me and so do the people that work there. I have made friends there; my children have made friends there. I can go out without feeling worried and anxious that my son may have a meltdown and people will judge us. It also helps my children feel comfortable that their brain works differently and that they're not the only one like that and they feel comfortable within themselves, this is the best thing that's ever happened to us and that we're so grateful for it"

"It helps with my sons socialising skills and he is able to be himself without being judged. For me that's all I want is for him to feel safe, happy and accepted by his peers, with Daffodils he has all of that"

"I asked my son how we benefit from Daffodils; his answer was- they make me feel happy and safe"

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Financial review
Unrestricted incoming resources amounted to £28,705 (2023: £30,296) and total unrestricted resources expended amounted to £12,607 (2023: £40,728) resulting in an unresticted surplus for the year at £16,098 (2023: deficit of £10,432) inclusive of transfers between funds.

Restricted incoming resources amounted to £125,071 (2023: £87,617) and total restricted resources expended amounted to £129,058 (2023: £100,250) resulting in a restricted deficit for the year of £3,987 (2023: 12,633) inclusive of transfers between funds.

The principal funding sources can be analysed as follows:

Grants	81%	(2023: 74%)
Donations	5%	(2023: 6%)
Generated income	13%	(2023: 19%)
Interest from investments	1%	(2023: 1%)

Reserves policy
The charity's reserves are generated from unrestricted sources i.e. donations, fundraising and admissions, and are reviewed annually.

The charity has resticted funds for income received from funders for specific purposes and objectives that have to be met by the charity.

The designated fund is maintained by the chairty in order to bring it to a close with a phased withdrawal of support to members if future funding cannot be obtained.

DAFFODILS have maintained its financial reserves in line with its internal policy.

The reserves achieve two aims.
Firstly, if we are unable to secure future funding streams the charity can manage its affairs in a professional and controlled way and bring the charity to a successful close without any outstanding liability and with a phased withdrawal of support to our members, many of whom have DAFFODILS as their principle source of respite.

Secondly, that current and future funders can be assured that DAFFODILS will continue, as it always has, to utilise their specific funding to achieve their individual outcomes.

In the year 2023-2024 DAFFODILS had to allocate some of it reserves to fund the proposed weekend programme of events, the reserves still remain at a level and provide provision to manage DAFFODILS liabilities.

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.

Plans for future periods
DAFFODILS has achieved exceptional performances this year and has delivered much needed benefit to the Flintshire children and young people's disability community.

Our hope for next year is that we continue to exceed our funders desired outcomes, provide much needed activities and continue to increase our membership and reduce the impact of isolation on the children and young people of Flintshire and their families.

With the continued professionalism of our staff, generosity of our funders and the commitment and drive of our trustees and other volunteers our beneficiaries can look forward to much needed respite in 2024/25

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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

Mr. R Hayes	
Mrs. A Jones	
Mrs. L Edsall	
Mrs. H Henderson	
Mrs. L Peters	
Mrs. R Foley	
Miss. S Taylor	(Resigned 9 November 2023)
Mrs. A Williams	(Resigned 9 November 2023)
Mrs. H Hughes	
Mr O Hughes	
Mrs A R Jones	(Appointed 9 November 2023)
Ms K Trueman	(Appointed 9 November 2023)

Recruitment and appointment of new trustees

The members of the group will nominate and elect, from amongst the membership, a Chairperson, a Secretary and a Treasurer and a committee consisting of not less than four members or no more than fifteen members who shall hold office from the conclusion of that meeting.

The committee may also from time to time co-opt persons from outside of the membership provided that the number of co-opted trustees does not exceed one third, to a maximum of three, of the total membership of the Board.

As the constitution requires, the DAFFODILS executive committee retire from office at each Annual General Meeting and are required to be nominated and then re-elected should they wish to continue in office.

The outgoing committee at the 2024 AGM will have a collective experience on the DAFFODILS executive exceeding 70 years. Their voluntary commitment to the charity is a corner stone of the charity's success and it is with great hope that they will all seek re-election.

Arrangements are in place to hold the 2024 AGM online whilst still achieving the requirements of the constitution.

Co-Opted Trustees

Ms Katie Trueman was co-opted to the Board of Trustees on 9 November 2023.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Organisational structure
The Board of Trustees is responsible for the strategic direction and policy of the charity.

The day to day running of the charity is delegated to a small number of part time staff, who are supported by trustees and volunteers.

Induction and training of new trustees
All new committee members understand they are acting as trustees and are invited to attend a training meeting to familiarise themselves with the charity and the context within which it operates, the training session covers:

1. The obligations of the trustee; including charity commission guidance documentation on the subject, CC03 - The Essential Trustee What you need to know.

2. The main documents which set out the operational framework of the charity including the Constitution and operational policies.

3. Resourcing and the current financial position as set out in the latest published accounts.

4. Future plans and objectives.

Risk management
The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The Trustees have revisited the Charity Commission guidance 'Hallmarks of an effective charity' and have agreed there are adequate internal controls in place to cover any significant risks to the Charity.

They will, of course, continue to monitor and review the risk assessment process on an ongoing basis.

GDPR
The trustees continue to ensure compliance with the Data Protection Act 2018 (GDPR).

The overarching policy is issued to each member family with a privacy notice detailing how their data is managed.

All of our members have given us their fully informed consent to manage the data we need to manage the charity in an efficient and effective way.

Our GDPR Principles
- We will process all personal data fairly and lawfully.
- We will only process personal data for specified and lawful purposes.
- We will hold relevant and accurate personal data.
- We will not retain personal data for longer than is necessary.
- We will keep all personal data secure.

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

.....
Mr. R Hayes
Trustee
Date: 7th MAR 2025

.....
Mrs. A Jones
Trustee

D.A.F.F.O.D.I.L.S.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF D.A.F.F.O.D.I.L.S.

I report to the trustees on my examination of the financial statements of D.A.F.F.O.D.I.L.S. (the charity) for the year ended 31 August 2024.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
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 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 financial statements to be reached.



Jonathan Ward FCA
Azets Audit Services
First Floor
Unit 55 Ffordd William Morgan
St Asaph Business Park
St Asaph
LL17 0JG
United Kingdom

Dated: 12/03/2025.

D.A.F.F.O.D.I.L.S.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and grants	3	6,990	125,071	132,061	7,114	87,617	94,731
Other trading activities	4	20,559	-	20,559	22,641	-	22,641
Investments	5	1,156	-	1,156	541	-	541
Total income		28,705	125,071	153,776	30,296	87,617	117,913
Expenditure on:							
Trading activities	6	4,527	-	4,527	4,593	-	4,593
Charitable activities	7	8,080	129,058	137,138	36,135	100,250	136,385
Total expenditure		12,607	129,058	141,665	40,728	100,250	140,978
Net income/(expenditure) for the year/ Net movement in funds		16,098	(3,987)	12,111	(10,432)	(12,633)	(23,065)
Fund balances at 1 September 2023		74,137	28,997	103,134	84,569	41,630	126,199
Fund balances at 31 August 2024		90,235	25,010	115,245	74,137	28,997	103,134

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

All income and expenditure derive from continuing activities.

D.A.F.F.O.D.I.L.S.

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		-		388
Current assets					
Debtors	13	1,601		1,579	
Cash at bank and in hand		117,565		104,776	
		119,166		106,355	
Creditors: amounts falling due within one year	14	(3,921)		(3,609)	
Net current assets			115,245		102,746
Total assets less current liabilities			115,245		103,134
Income funds					
Restricted funds	15		25,010		28,997
Unrestricted funds					
Designated funds	16	60,000		60,000	
General unrestricted funds		30,235		14,137	
			90,235		74,137
			115,245		103,134

The financial statements were approved by the Trustees on 7th Mar 2025

.....

Mr. R Hayes
Trustee

1 Accounting policies

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

The charity constituion was adopted 25 November 1999.

The office address of the charity is:
38-42 High Street
Mold
Flintshire
CH7 1NZ

1.1 Accounting convention
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" ("FRS 102") 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)" (effective 1 January 2019). 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. 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. See note 21.

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. These funds are maintained by the charity in order to bring the charity to a close with a phased withdrawal of support to members if future funding cannot be obtained.

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.

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.

1 Accounting policies **(Continued)**

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.

Trading income is recognised on receipt. The two main sources are the tuck shop and contributions from members towards the costs of excursions and admissions.

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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

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.

There are no critical accounting estimates or judgements.

3 Donations and grants

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2024	**2024**	**2024**	2023	2023	2023
	£	**£**	**£**	£	£	£
Donations and gifts	6,990	-	6,990	7,114	-	7,114
Grants	-	125,071	125,071	-	87,617	87,617
	6,990	125,071	132,061	7,114	87,617	94,731
Donations and gifts						
Donations	6,990	-	6,990	7,114	-	7,114
	6,990	-	6,990	7,114	-	7,114
Grants receivable for core activities						
Grants from funders detailed in note 15	-	125,071	125,071	-	87,617	87,617
	-	125,071	125,071	-	87,617	87,617

4 Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Tuck shop income	4,219	3,430
Social lotteries	1,176	751
Excursion receipts, subscriptions and general income	15,164	18,460
Other trading activities	20,559	22,641

5 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,156	541

6 Trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Tuck shop expenses	4,527	4,593
	4,527	4,593

7 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	78,201	71,034
Depreciation and impairment	388	837
Insurance and subscriptions	843	1,001
Volunteers expenses	42	136
Excursions and admissions	30,308	35,287
Workshops and entertainments	-	1,164
Hire of venues	15,118	14,967
Arts and crafts (including craft packs)	1,940	3,916
Equipment renewals	831	752
Motor expenses	1,678	1,252
	129,349	130,346
Share of support costs (see note 8)	5,959	5,469
Share of governance costs (see note 8)	1,830	570
	137,138	136,385
Analysis by fund		
Unrestricted funds	8,080	36,135
Restricted funds	129,058	100,250
	137,138	136,385

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Office costs (including PPS)	3,553	-	3,553	3,119	-	3,119
Sundry expenses	1,938	-	1,938	2,009	-	2,009
Bank charges	468	-	468	341	-	341
Legal and professional	-	1,830	1,830	-	570	570
	5,959	1,830	7,789	5,469	570	6,039
Analysed between						
Charitable activities	5,959	1,830	7,789	5,469	570	6,039

Governance costs includes payments to the Independent Examiners of £1,200 (2023- £630) for Independent Examination fees.

9 Trustees

Trustees' expenses
There were no expenses claimed by trustees during the year ended 31 August 2024 (2023: £nil).

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Part time staff	12	12

Employment costs	2024 £	2023 £
Wages and salaries	78,201	71,034

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 September 2023	7,307	4,800	12,107
At 31 August 2024	7,307	4,800	12,107
Depreciation and impairment			
At 1 September 2023	6,919	4,800	11,719
Depreciation charged in the year	388	-	388
At 31 August 2024	7,307	4,800	12,107
Carrying amount			
At 31 August 2023	388	-	388

13 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,601	1,579

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	821	-
Accruals and deferred income	3,100	3,609
	3,921	3,609

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers	Balance at 31 August 2024
	£	£	£	£	£	£	£	£	£
Flintshire County Council - Carers Grant	545	22,643	(10,990)	-	12,198	8,825	(20,281)	-	742
Flintshire County Council - Families First Parenting	465	5,150	(5,326)	-	289	10,450	(10,072)	-	667
Flintshire County Council - Families First Disability	4,750	2,000	(6,750)	-	-	-	-	-	-
Children in Need	7,356	10,489	(10,163)	-	7,682	10,000	(10,300)	-	7,382
Morrisons	-	-	-	-	-	3,000	(1,057)	-	1,943
Flintshire County Council - Adult Community Learning	-	3,867	(3,867)	-	-	4,583	(4,583)	-	-
Flintshire County Council - Youth Support	-	3,000	(2,508)	-	492	6,000	(6,112)	-	380
Millenium Stadium Charitable Trust	-	7,500	(5,713)	-	1,787	-	(1,787)	-	-
Principality Building Society's Future Generations Fund	-	10,000	(5,571)	-	4,429	-	(4,429)	-	-
Carers Trust Amser	-	14,182	(15,171)	-	(989)	42,108	(35,990)	-	5,129
Funding from FLVC	2,376	-	(2,376)	-	-	3,000	(3,000)	-	-
Tesco Bags for Help	-	1,000	(1,000)	-	-	-	-	-	-
Happy Days Children's Charity	-	2,700	(375)	-	2,325	1,500	(3,825)	-	-
Archbishop of Wales Fund for Children	-	-	-	-	-	2,378	(1,253)	-	1,125
Co-op Community	-	-	-	-	-	1,012	(1,012)	-	-
Ardagh Group	-	-	-	-	-	2,000	(536)	-	1,464
Toyota Charitable Trust	1,714	5,086	(6,016)	-	784	-	(784)	-	-
Postcode Community Trust	24,424	-	(24,424)	-	-	25,000	(24,037)	-	963
Burntwood Rugby Event	-	-	-	-	-	3,215	-	-	3,215
Synthite & Roberts Roofing	-	-	-	-	-	2,000	-	-	2,000

15 **Restricted funds** **(Continued)**

	41,630	87,617	(100,250)	-	28,997	125,071	(129,058)	-	25,010

Funding Bodies

Flintshire County Council: Carers Grant
Carers Grant funds the manning and certain support expenses of the Daffodils office which provides an advocacy advice and support service to members.

Flintshire County Council: Families First (including Families First Parenting & Families First Disability)
Families First funding supports all weekend events that Daffodils executes in the local community, along with youth club services (from April 2014) and a proportion of excursion costs. This also includes staffing costs at events.

Funding is also provided towards welfare and parental support given at the events and activities.

Flintshire County Council: Adult Community Learning
Provides funding to support the provision of monthly swimming and bowling activities including staff salaries.

Flintshire County Council: Youth Support
Provides supplementary funding to support weekly youth clubs along with staff costs.

Children In Need
Children in Need provides funding to support the provision of soft play, workshops and excursion services by the charity including staffing costs.

Morrisons
Morrisons grant provides support for our Sychdyn activities.

15 **Restricted funds** **(Continued)**

Millenium Stadium Charitable Trust
Provides funding to support the provision of monthly workshops and excursion services by the charity including staffing costs.

Principality Building Society's Future Generations Fund
Provides supplementary funding to support activities and excursions.

Carers Trust Amser programme
Provides funding to support for the overall costs in providing the services as a whole including staff salaries.

Tesco Bags for Help
Tesco Bags for Help provided supplementary funding towards the Christmas party.

Happy Days Children's Charity
Happy Days Children's Charity provides supplementary funding to support additional excursions.

15 Restricted funds **(Continued)**

FLVC Social Isolation Grant
A one off grant to provide additional activities and events to reduce social isolation after Covid 19 restrictions.

Toyota Charitable Trust
Grant to provide supplementary funding to the Daffodils programme of activities during 2022 and 2023 which includes excursions, soft play and nature wellbeing walks and picnics.

Postcode Community Trust
A yearly grant to provide funding for Daffodils weekly youth club, monthly Mold Leisure Centre event and supplementary funding for organisational charitable costs.

Archbishop of Wales Fund for Children
Grant to provide funding to support hire of Mold and Holywell leisure centres.

The following grants were received from local organisations to fund activities and events within the current programme:
Co-op Community
Ardagh Group
Burntwood rugby club event
Synthite
Roberts Roofing

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes. These funds are maintained by the charity in line with the reserves policy in order to bring the charity to a close with a phased withdrawal of support to members if future funding cannot be obtained.

		Movement in funds			Movement in funds		
	Balance at 1 September 2022	Incoming resources	Resources expended	Balance at 1 September 2023	Incoming resources	Resources expended	Balance at 31 August 2024
	£	£	£	£	£	£	£
Designated fund	60,000	-	-	60,000	-	-	60,000
	60,000	-	-	60,000	-	-	60,000

17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 August 2024 are represented by:						
Tangible assets	-	-	-	388	-	388
Current assets/(liabilities)	89,035	26,210	115,245	73,749	28,997	102,746
	89,035	26,210	115,245	74,137	28,997	103,134

18 Financial commitments, guarantees and contingent liabilities

At 31 August 2024 the charity had no contingent liabilities. (2023 - none).

19 Capital commitments

At 31 August 2024 the charity had no capital commitments.

20 Related party transactions

In the year to 31 August 2024, trustee family members received combined gross wages of £25,665.58 for supporting the charity's daily activities and events. The decision to employ the trustee family members and their rate of pay was made by non-connected trustees.

21 Going concern

The charity has informed management and they are constantly reviewing the guidelines given by the UK Government and adapting their business accordingly so as to best service their clients whilst keeping their staff safe. Regular board meetings ensure communication between informed management and allow for changes to be implemented in a controlled and structured manner.

There is evidence of a possible reduction to funding in the next 12 months. This is being managed by the trustees and management, supported by the budgets prepared by management, it is felt that the going concern assumption remains appropriate.

D.A.F.F.O.D.I.L.S.

England & Wales - Charity number 1080579

Accounts

DAFFODILS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

AZETS

DAFFODILS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. R Hayes Mrs. A Jones Mrs. L Edsall Mrs. H Henderson Mrs. L Peters Mrs. R Foley Miss. S Taylor Mrs. A Williams Mrs. H Hughes Mr O Hughes	 (Appointed 23 May 2023)
Charity number	1080579	
Principal address	28-44 New Street Mold Flintshire United Kingdom CH7 1NZ	
Independent examiner	Azets Brynford House 21 Brynford Street Holywell Flintshire United Kingdom CH8 7RD	

DAFFODILS

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DAFFODILS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's constitution, 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) (effective 1 January 2019)".

Objectives and activities

The trustees remain committed to delivering the objectives of the charity which are:

"The relief of children and young people with physical or mental disabilities by the provision of recreation or other leisure-time occupations for them and their families and carers with a view to integrating them into society and improving their conditions of life".

DAFFODILS achieves these objectives by organising social activities for its beneficiaries.

These activities cater for the broad range of disabilities with the ethos very much about 'whole families' spending quality time together in a safe and fun environment.

The activities provided by DAFFODILS create safe, supporting environments to allow children and young people with disabilities, along with their siblings and parents, to play independently and interactively thereby negating the isolating effect that disability has on the whole family and preparing them for social integration.

DAFFODILS has over 20 years of experience in delivering respite through social activities to the families of Flintshire.

We have optimised our delivery model and, supported by our member families, our valued committee and exceptional staff, we continue to deliver quality respite and much needed preparedness for integration at a total cost of less than £3 an hour.

DAFFODILS has always met the expectation of its funders and has met or greatly exceeded any service level agreement performance measure.

Reducing Isolation

The COVID restrictions highlighted the negative effect on people's wellbeing resulting from social isolation. This is something that DAFFODILS has always recognised and at the heart of our objectives, is the drive to reduce the isolation caused by disability on the children and young people of Flintshire.

The impact of COVID on the charity sector is also significant; demand on services has increased at the same time as the ability to fundraise has become increasingly difficult.

In 2022-2023 DAFFODILS accepted 66 new member families and had to allocate money from its reserves to fund the proposed programme of events.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Charitable activities

DAFFODILS delivered 157 leisure time events for children and young people with disabilities and their families and carers.

The total attendance at these events was 10,783.

These events included:—
- Youth clubs (weekly)
- Leisure centre afternoons —individual/team sports and free play
- Arts and crafts opportunities
- Coach trips to museums, theme parks, etc.
- Country walks
- Sensory and soft play sessions
- Film nights
- Swimming club
- Ten pin bowling
- Holiday to Flamingoland
- Annual Christmas and Easter Parties
- Christmas grotto

These activities have provided 40,000 hours of much needed respite.

Funding
DAFFODILS is reliant on the generosity of grant funds and we work hard to ensure the needs of our members are aligned with the outcomes and goals of both our existing and new funders.

DAFFODILS has maintained a strong relationship with both its long-term funders who we enter into three, four- or five-year funding plans with and with those funders who prefer to fund one off or yearly projects.

Together they have generously provided us with an income in 2022-2023 of over £88,000.

DAFFODILS received 150 referrals from agencies within Flintshire looking for DAFFODILS to provide respite and support for them; we continue to work with the Flintshire Early Help Hub identifying and trying to support some of the most vulnerable families in Flintshire.

However, there was a significant disruption to DAFFODILS funding in March 2022 when Flintshire County Councils Family First Disability provision was awarded to a consortium led by Action for Children. Action for Children removed DAFFODILS from their consortium without consultation in March 2022 after DAFFODILS had contributed successfully to the Action for Children led consortium for over five years and had exceeded all agreed targets in that period.

The ambitious planned programme of DAFFODILS events for 2022/2023 was supported by the charity reserves which the trustees have sensibly maintained to cope with such an event and from establishing relationships with other generous funders including agreeing funding directly from Flintshire County Council Youth Support.

However, the planned programme of DAFFODILS events for 2023/2024 is not fully funded as essential elements of the plan are currently planned to be funded from our essential reserves.

We continue to achieve the desired aims and outcomes of our funders and by using our 'parent in attendance' delivery model we can maximise the benefit of each generous donation.

In the year ended 31 August 2023, DAFFODILS was able to continue to offer much needed respite to families across Flintshire coping with children and young people with additional needs for less than a total cost of £3 per hour.

Community Links
DAFFODILS is very much a member led organisation.
All members have numerous opportunities to suggest ideas for the charity and to contribute to strengthening DAFFODILS.

Feedback
Whilst the facts and figures in this year's statements demonstrate the effectiveness and efficiency of the DAFFODILS organisation, the following statements from some of the 226 individual families, comprising of 868 individual DAFFODILS members who attended events in 22/23, better articulate the difference DAFFODILS has made to them.

Family comments: -
"My son feels comfortable enough to remove his ear defenders and to take part in activities such as making cakes or planting seeds, things that really affect him on a day-to-day basis due to his sensory needs. His confidence is coming on so much and he doesn't feel any different to anyone else there. The staff offer amazing support to us if he is overwhelmed. Without Daffodils we wouldn't be able to do half the things we do. Simple things like going to a bowling alley, mixing in large groups. Attending pantomimes, parties all things neuro typical people take for granted. For me, speaking to parents with similar experiences is amazing and my son not being judged for his tics or behaviour, it's so nice to be able to relate to people and take a break whilst he is mixing with friends he has made"

"My daughter loves attending Daffodils, it helps with her independence and she loves making new friends"

"Our son loves going on adventures with his Daffodils friends and it's the highlight of his summer holidays any trips we take with them. All the staff are amazing with him and are always available to lend a helping hand."

"It has a magical ability to improve our wellbeing status. We love being with the Daffodils family"

"Our whole family's mental health has improved since attending Daffodils especially in the holidays and weekends. The trips every Wednesday puts in a routine for my sons and they look forward to Daffodils day every week! They also look forward to the events at weekends too! Especially the sports halls and bowling. The staff are always so welcoming and there to help and give advice. The whole Daffodils team is amazing and we are privileged to be part of it."

"We have been less isolated by attending Daffodils, to know there is structure in being part of a big group i.e., knowing each activity on certain days is something to look forward to and to know we are not on our own and that our friends will be at the activities with us."

"It has helped build relationships by spending quality time together as a family without feeling judged."

"DAFFODILS has really helped us through this summer period, our son has really struggled with the break in routine and the events and trips have helped us get out and spend some quality time together with support, which is invaluable."

"Every member of my family's mental health and wellbeing has had a positive impact since becoming a Daffodils member. It's like having an extended family who understands your family's low points and help build you back up with understanding and a listening ear with no judgment"

Family comments: -

"We love coming to meet up with Daffodils, the staff are amazing with the children and we always have such a fantastic time. Don't really know what we would do without them now."

"We have attended Daffodils for the past 15 years and it is such a valuable organisation for us and for many other families such as ourselves. It really has been life changing for us."

"It has meant we can attend events without a second person to help me, as there is always someone on hand if needs be to help. The Amser funding has enabled us to join the excursions this year as we would not have been able to afford to do this. There have been many times where we have had to leave early on days out and for this reason, we begrudge paying high entrance fees, so the funding has enabled us to give those days out a try and most have been really successful. The swimming and bowling have also meant our son really enjoys being in the pool with the staff and toys and it has helped with his confidence in learning to swim.

The staff have always been so lovely and helpful to talk to and we have met other families in similar situations over the past few years."

"Both my children have made new friends since joining Daffodils and we recommend Daffodils to everyone we know. We love the trips, especially the ones with transport included as it takes out all the stress."

"Both my daughter and myself have made lovely friends since being a part of Daffodils, we feel safe when we are there and supported. Daffodils enables us to do things we normally wouldn't have the confidence to do on our own. The staff play a big part in helping us feel supported and it's such a fun and happy environment."

"My daughter has become more confident since joining Daffodils.

Her socialising skills have especially improved over the past couple of years. She readily introduces herself to new members of staff and other families which she never used to do."

"It has given my children an opportunity to mix with other children who have similar experiences as them and hopefully will begin to build friendships and support over time."

"My son has never really been someone who gets involved with things and talks to people. Since we have been going to Daffodils, he has started to talk to people and when he is having a bad day, I feel there is a lot of support for all the family and no one judges you for the way your child acts out. As a family, we have been going out a little more with Daffodils on day trips they have been amazing and I can't thank them enough for the support they have given us and will keep giving us thank you."

Family comments -
"We are new members and have appreciated the support and social community so much. Our son is slowly developing relationships here and we will continue to be active members"

"Since being members of Daffodils, we have been able to access so many different things that before I wouldn't have had the confidence to do. I can't stress how much our whole family have benefited from the trips this summer. Just being with other families who 'get it' is invaluable. We've had lots of firsts this summer and can't wait to have more experiences with Daffodils."

"Daffodils have given us a 'safe' place to allow our child to be himself without fear of judgement or discrimination. They have made us all feel valued and have offered lots of support & advice which has been invaluable to our family. Not only has my ALN son been accepted with open arms, my non ALN son has also been accepted and loves attending, he benefits from having a break from his brotherly carer role. Can't thank Daffodils enough for all they do."
"Daffodils has given us a chance to participate in activities with families who are going through the same as you. There's no judgement- only help. Can I also add that the Daffodils staff are absolutely amazing!!"

"Our child saw that he wasn't alone in experiencing his difficulties and that helped him mentally and gave him some confidence. Meeting other parents in the same situation also helped us, we get to talk and swap ideas etc."

"Attending Daffodils has helped with my son's social skills, and I can actually sit down for 15 mins to have a cup of tea knowing he is in a safe and inclusive setting, where he feels accepted and safe."

"We don't get judged, we don't have to conform, we don't have to try to fit in to a society where others don't understand, we can just be ourselves"

"Events attended as a family has a great impact on my family trying new things, feeling at ease, both children become more engaged and confident when attending. Fantastic summer kept busy as it is difficult at times with a long break through the summer."

"They make us feel normal. My daughters' outbursts can be scary and embarrassing, there's always someone there in the staff to support, distract and advise"

"It's something we know we can attend that is stress free and enjoyable. With additional staff support should we need it to help our day"

"Daffodils allows all our children to play together and enhances their bond, despite their differing ages and abilities. It allows our Autistic 22-year-old to enjoy playing like a little boy without criticism or restriction and gives him and his sisters a social group they can share and enjoy. For the parents/carers there is always someone to talk to for advice, reassurance or just company. The staff are all amazing with the children, young people and carers. The range of activities is very impressive and everything is perfectly organised. I don't know what we would do without Daffodils and its community in our lives, it adds something to our family that we could not get anywhere else."

Financial review

Reserves policy

The charity's reserves are generated from unrestricted sources i.e. donations, fundraising and admissions, and are reviewed annually.

DAFFODILS have maintained its financial reserves in line with its internal policy.

The reserves achieve two aims.
Firstly, if we are unable to secure future funding streams the charity can manage its affairs in a professional and controlled way and bring the charity to a successful close without any outstanding liability and with a phased withdrawal of support to our members, many of whom have DAFFODILS as their principle source of respite.

Secondly, that current and future funders can be assured that DAFFODILS will continue, as it always has, to utilise their specific funding to achieve their individual outcomes.

In the year 2022-2023 DAFFODILS had to allocate some of it reserves to fund the proposed summer programme of events, the reserves still remain at a level and provide provision to manage DAFFODILS liabilities.

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.

Plans for future periods

DAFFODILS has achieved exceptional performances this year and has delivered much needed benefit to the Flintshire children and young people's disability community.

Our hope for next year is that we can return to a fully funded planned programme of attended events, and secure long-term funding to allow us to continue to increase our membership and reduce the impact of isolation on the children and young people of Flintshire and their families.

With the continued professionalism of our staff, generosity of our funders and the commitment and drive of our trustees and other volunteers our beneficiaries can look forward to much needed respite in 2023-2024.

Structure, governance and management

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

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr. R Hayes
Mrs. A Jones
Mrs. L Edsall
Mrs. H Henderson
Mrs. L Peters
Mrs. R Foley
Miss. S Taylor
Mrs. A Williams
Mrs. H Hughes
Mr O Hughes (Appointed 23 May 2023)

Recruitment and appointment of new trustees
The members of the group will nominate and elect, from amongst the membership, a Chairperson, a Secretary and a Treasurer and a committee consisting of not less than four members or no more than fifteen members who shall hold office from the conclusion of that meeting.

The committee may also from time to time co-opt persons from outside of the membership provided that the number of co-opted trustees does not exceed one third, to a maximum of three, of the total membership of the Board.

As the constitution requires, the DAFFODILS executive committee retire from office at each Annual General Meeting and are required to be nominated and then re-elected should they wish to continue in office.

The outgoing committee at the 2023 AGM will have a collective experience on the DAFFODILS executive exceeding 70 years. Their voluntary commitment to the charity is a corner stone of the charity's success and it is with great hope that they will all seek re-election.

Arrangements are in place to hold the 2023 AGM online whilst still achieving the requirements of the constitution.

Co-Opted Trustees

Mr Owen Hughes was co-opted to the Board of Trustees on 22 May 2023.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Organisational structure
The Board of Trustees is responsible for the strategic direction and policy of the charity.

The day to day running of the charity is delegated to a small number of part time staff, who are supported by volunteers.

Induction and training of new trustees
All new committee members understand they are acting as trustees and are invited to attend a training meeting to familiarise themselves with the charity and the context within which it operates, the training session covers:

1. The obligations of the trustee; including charity commission guidance documentation on the subject, CC03 - The Essential Trustee What you need to know.

2. The main documents which set out the operational framework of the charity including the Constitution and operational policies.

3. Resourcing and the current financial position as set out in the latest published accounts.

4. Future plans and objectives.

Risk management
The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

In 2022/23 the Trustees have revisited the Charity Commission guidance 'Hallmarks of an effective charity' and have agreed there are adequate internal controls in place to cover any significant risks to the Charity.

They will, of course, continue to monitor and review the risk assessment process on an ongoing basis.

GDPR
The trustees continue to ensure compliance with the Data Protection Act 2018 (GDPR).

The overarching policy is issued to each member family with a privacy notice detailing how their data is managed.

All of our members have given us their fully informed consent to manage the data we need to manage the charity in an efficient and effective way.

Our GDPR Principles
- We will process all personal data fairly and lawfully.
- We will only process personal data for specified and lawful purposes.
- We will hold relevant and accurate personal data.
- We will not retain personal data for longer than is necessary.
- We will keep all personal data secure.

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

Mr. R Hayes
Trustee

8 November 2023

Mrs. A Jones
Trustee

DAFFODILS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAFFODILS

I report to the trustees on my examination of the financial statements of Daffodils (the charity) for the year ended 31 August 2023.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
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 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 financial statements to be reached.

Susanna Cassey FCA
Azets Audit Services
Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD
United Kingdom

Dated: 8 November 2023

DAFFODILS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and grants	3	7,114	87,617	94,731	2,297	144,081	146,378
Other trading activities	4	22,641	-	22,641	18,782	-	18,782
Investments	5	541	-	541	9	-	9
Total income		30,296	87,617	117,913	21,088	144,081	165,169
Expenditure on:							
Tuck shop	6	4,593	-	4,593	2,700	-	2,700
Charitable activities	7	36,135	100,250	136,385	22,091	109,034	131,125
Total expenditure		40,728	100,250	140,978	24,791	109,034	133,825
Net (expenditure)/income for the year/ Net movement in funds		(10,432)	(12,633)	(23,065)	(3,703)	35,047	31,344
Fund balances at 1 September 2022		84,569	41,630	126,199	88,272	6,583	94,855
Fund balances at 31 August 2023		74,137	28,997	103,134	84,569	41,630	126,199

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

All income and expenditure derive from continuing activities.

DAFFODILS

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		388		1,225
Current assets					
Debtors	12	1,579		1,565	
Cash at bank and in hand		104,776		127,064	
		106,355		128,629	
Creditors: amounts falling due within one year	13	(3,609)		(3,655)	
Net current assets			102,746		124,974
Total assets less current liabilities			103,134		126,199
Income funds					
Restricted funds	14		28,997		41,630
Unrestricted funds					
Designated funds	16	60,000		60,000	
General unrestricted funds		14,137		24,569	
			74,137		84,569
			103,134		126,199

The financial statements were approved by the Trustees on 8 November 2023

Mr. R Hayes
Trustee

1 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.

2 Accounting policies

Charity information

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

2.1 Accounting convention

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" ("FRS 102") 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)" (effective 1 January 2019). 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.

2.2 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.

2.3 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.

2 Accounting policies **(Continued)**

2.4 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.

2.5 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.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.8 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.

2 Accounting policies (Continued)

2.9 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.

3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	2022	2022	2022
	£	**£**	**£**	£	£	£
Donations and gifts	7,114	-	7,114	2,297	-	2,297
Grants	-	87,617	87,617	-	144,081	144,081
	7,114	87,617	94,731	2,297	144,081	146,378
Donations and gifts						
Donations	7,114	-	7,114	2,297	-	2,297
	7,114	-	7,114	2,297	-	2,297
Grants receivable for core activities						
Flintshire County Council: Carers Grant	-	22,643	22,643	-	8,825	8,825
Flintshire County Council: Families First Parenting	-	5,150	5,150	-	5,075	5,075
Flintshire County Council: Families First Disability	-	2,000	2,000	-	38,689	38,689
Children in Need	-	10,489	10,489	-	29,823	29,823
The Steve Morgan Foundation	-	-	-	-	18,333	18,333
Carers Trust Amser	-	14,182	14,182	-	-	-
Tesco Bags for Help	-	1,000	1,000	-	1,000	1,000
Flintshire Local Voluntary Council	-	-	-	-	7,863	7,863
Happy Days Children's Charity	-	2,700	2,700	-	3,000	3,000
Postcode Community Trust	-	-	-	-	24,424	24,424
Other	-	29,453	29,453	-	7,049	7,049
	-	87,617	87,617	-	144,081	144,081

4 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Tuck shop income	3,430	3,067
Social lotteries	751	-
Excursion receipts, subscriptions and general income	18,460	15,715
Other trading activities	22,641	18,782

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	541	9

6 Tuck shop

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading costs		
Tuck shop expenses	4,593	2,700
	4,593	2,700

7 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	71,034	65,263
Depreciation and impairment	837	1,477
Insurance and subscriptions	1,001	878
Office costs (including PPS)	3,119	3,392
Volunteers expenses	136	879
Tutors	-	200
Excursions and admissions	35,287	34,439
Workshops and entertainments	1,164	799
Hire of venues	14,967	16,768
Arts and crafts (including craft packs)	3,916	3,277
Equipment renewals	752	-
Motor expenses	1,252	1,096
Sundry expenses	2,009	1,910
Bank charges	341	231
Accountancy	570	516
	136,385	131,125
	136,385	131,125
Analysis by fund		
Unrestricted funds	36,135	22,091
Restricted funds	100,250	109,034
	136,385	131,125

8 Trustees

Trustees' expenses
There were no expenses claimed by trustees during the year ended 31 August 2023 (2022: £nil).

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Part time staff	12	11

9 Employees (Continued)

Employment costs	2023	2022
	£	£
Wages and salaries	71,034	65,263

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 September 2022	7,307	4,800	12,107
At 31 August 2023	7,307	4,800	12,107
Depreciation and impairment			
At 1 September 2022	6,402	4,480	10,882
Depreciation charged in the year	517	320	837
At 31 August 2023	6,919	4,800	11,719
Carrying amount			
At 31 August 2023	388	-	388
At 31 August 2022	905	320	1,225

12 Debtors

Amounts falling due within one year:	2023	2022
	£	£
Prepayments and accrued income	1,579	1,565

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	3,609	3,655

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£	£	£	£	£
Flintshire County Council - Carers Grant	845	8,825	(9,125)	-	545	22,643	(10,990)	-	12,198
Flintshire County Council - Families First Parenting	442	5,075	(5,052)	-	465	5,150	(5,326)	-	289
Flintshire County Council - Families First Disability	1,953	38,689	(35,892)	-	4,750	2,000	(6,750)	-	-
Children in Need	299	29,823	(22,766)	-	7,356	10,489	(10,163)	-	7,682
Steve Morgan Foundation	-	18,333	(18,333)	-	-	-	-	-	-
Flintshire County Council - Adult Community Learning	-	-	-	-	-	3,867	(3,867)	-	-
Flintshire County Council - Youth Support	-	-	-	-	-	3,000	(2,508)	-	492
Millenium Stadium Charitable Trust	-	-	-	-	-	7,500	(5,713)	-	1,787
Principality Building Society's Future Generations Fund	-	-	-	-	-	10,000	(5,571)	-	4,429
Carers Trust Amser	-	-	-	-	-	14,182	(15,171)	-	(989)
Funding from FLVC	-	7,863	(5,487)	-	2,376	-	(2,376)	-	-
Tesco Bags for Help	-	1,000	(1,000)	-	-	1,000	(1,000)	-	-
Happy Days Children's Charity	-	3,000	(3,000)	-	-	2,700	(375)	-	2,325
Flamingoland refunds	3,044	2,250	(5,294)	-	-	-	-	-	-
Toyota Charitable Trust	-	4,799	(3,085)	-	1,714	5,086	(6,016)	-	784
Postcode Community Trust	-	24,424	-	-	24,424	-	(24,424)	-	-
	6,583	144,081	(109,034)	-	41,630	87,617	(100,250)	-	28,997

14 Restricted funds **(Continued)**

Funding Bodies

Flintshire County Council: Carers Grant
Carers Grant funds the manning and certain support expenses of the Daffodils office which provides an advocacy advice and support service to members.

Flintshire County Council: Families First (including Families First Parenting & Families First Disability)
Families First funding supports all weekend events that Daffodils executes in the local community, along with youth club services (from April 2014) and a proportion of excursion costs. This also includes staffing costs at events.

Funding is also provided towards welfare and parental support given at the events and activities.

Flintshire County Council: Adult Community Learning
Provides funding to suppoty the provision of monthly swimming and bowling activities including staff salaries.

Flintshire County Council: Youth Support
Provides supplementary funding to support weekly youth clubs along with staff costs.

Children in Need
Children in Need provides funding to support the provision of soft play, workshops and excursion services by the charity including staffing costs.

The Steve Morgan Foundation
The Steve Morgan Foundation grant provides support for the overall costs in providing the service as a whole including staff salaries.

14 Restricted funds **(Continued)**

Millenium Stadium Charitable Trust
Provides funding to support the provision of monthly workshops and excursion services by the charity including staffing costs.

Principality Building Society's Future Generations Fund
Provides supplementary funding to support activities and excursions.

Carers Trsu Amser programme
Provides funding to support the excursion costs of the charity to venues like Chester Zoo, pantomimes and theme parts for parent carers.

Tesco Bags for Help
Tesco Bags for Help provided supplementary funding towards the Christmas party.

Happy Days Children's Charity
Happy Days Children's Charity provides supplementary funding to support additional excursions.

FLVC Social Isolation Grant
A one off grant to provide additional activities and events to reduce social isolation after Covid 19 restrictions.

Toyota Charitable Trust
Grant to provide supplementary funding to the Daffodils programme of activities during 2022 and 2023 which includes excursions, soft play and nature wellbeing walks and picnics.

Postcode Community Trust
A yearly grant to provide funding for Daffodils weekly youth club, monthly Mold Leisure Centre event and supplementary funding for organisational charitable costs.

15 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 August 2023 are represented by:						
Tangible assets	388	-	388	1,225	-	1,225
Current assets/(liabilities)	73,749	28,997	102,746	83,344	41,630	124,974
	74,137	28,997	103,134	84,569	41,630	126,199

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes. These funds are maintained by the charity in line with the reserves policy in order to bring the charity to a close with a phased withdrawal of support to members if future funding cannot be obtained.

	Movement in funds			Movement in funds			
	Incoming resources	Resources expended	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£	£	£
Designated fund	-	-	60,000	-	-	-	60,000
	-	-	60,000	-	-	-	60,000

17 Financial commitments, guarantees and contingent liabilities

At 31 August 2023 the charity had no contingent liabilities.

18 Capital commitments

At 31 August 2023 the charity had no capital commitments.

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

20 Going concern

The charity has informed management and they are constantly reviewing the guidelines given by the UK Government and adapting their business accordingly so as to best service their clients whilst keeping their staff safe. Regular board meetings ensure communication between informed management and allow for changes to be implemented in a controlled and structured manner.

There is evidence of a possible reduction to funding in the next 12 months. This is being managed by the trustees and management, supported by the budgets prepared by management, it is felt that the going concern assumption remains appropriate.

D.A.F.F.O.D.I.L.S.

England & Wales - Charity number 1080579

Accounts

DAFFODILS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

AZETS

DAFFODILS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. R Hayes Mrs. A Jones Mrs. L Edsall Mrs. H Henderson Mrs. L Peters Mrs. R Foley Miss. S Taylor Mrs. A Williams Mrs. H Hughes
Charity number	1080579
Principal address	28-44 New Street Mold Flintshire United Kingdom CH7 1NZ
Independent examiner	Azets Brynford House 21 Brynford Street Holywell Flintshire United Kingdom CH8 7RD

DAFFODILS

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DAFFODILS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

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 constitution, 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) (effective 1 January 2019)".

Objectives and activities
The trustees remain committed to delivering the objectives of the charity which are:

"The relief of children and young people with physical or mental disabilities by the provision of recreation or other leisure-time occupations for them and their families and carers with a view to integrating them into society and improving their conditions of life".

DAFFODILS achieves these objectives by organising social activities for its beneficiaries.

These activities cater for the broad range of disabilities with the ethos very much about 'whole families' spending quality time together in a safe and fun environment. The activities provided by DAFFODILS create safe environments allowing Children and Young People with disabilities, with their siblings and their parents, to practice and prepare for social integration and thereby negating the isolating effect that disability has on the whole family.

DAFFODILS has over 20 years of experience in delivering respite through social activities to the families of Flintshire.

We have optimised our delivery model and, supported by our member families, our valued committee and exceptional staff, we continue to deliver quality respite and much needed preparedness for integration at a total cost of less than £3 an hour.

DAFFODILS has always met the expectation of its funders and has met or greatly exceeded any service level agreement performance measures agreed with them.

Impact of COVID 19
In the operating year 2021-2022 DAFFODILS has increased its programme of events and excursions back to levels they were pre Covid-19. We continue to work closely with the Flintshire COVID compliance officer to ensure our risk assessments and adopted practices are in line with the latest guidance.

As the country moves away from COVID restrictions and people get together again, there is much talk about the negative effect of social isolation on people's wellbeing. This is something that DAFFODILS has always recognised and at the heart of our objectives, is the drive to reduce the isolation caused by disability on the children and young people of Flintshire.

The impact of COVID on the charity sector is also significant; demand on services has increased at the same time as the ability to fundraise has become increasingly difficult.

In 2021-2022 DAFFODILS accepted 85 new member families and for the first time had to allocate money from its reserves to fund the proposed programme of events.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Charitable activities

DAFFODILS delivered 158 leisure time events for children and young people with disabilities and their families and carers.
These events included:—

- Christmas grotto
- Youth clubs (Friday Nights)
- Leisure centre afternoons —individual/team sports and free play
- Arts and crafts opportunities
- Coach trips to museums, theme parks, etc.
- Country walks
- Sensory and soft play sessions
- Film nights
- Swimming club
- Ten pin bowling
- Holiday to Flamingoland

These activities have provided 40,000 hours of much needed respite.

Funding
DAFFODILS is reliant on the generosity of grant funds and we work hard to ensure the needs of our members are aligned with the outcomes and goals of both our existing and new funders.

DAFFODILS has maintained a strong relationship with both its long-term funders who we enter into three, four- or five-year funding plans with and with those funders who prefer to fund one off or yearly projects.

Together they have generously provided us with an income in 2021-2022 of over £140,000.

However, there was a significant disruption to funding in March 2022, Flintshire County Council's Family First Disability provision was awarded to a consortium led by Action for Children in March 2018. DAFFODILS were part of that consortium and contributed to the successful bid. After working closely with Action for Children for five years and after exceeding our delivery targets over that period, DAFFODILS were shocked in March 2022 to discover that we had been removed by Action for Children at the last minute from their consortium bid to provide Flintshire County Council's Family First Disability provision.

DAFFODILS has supported Flintshire County Council's provision for its disabled residents for 22 years but now find ourselves with no guaranteed funding from March 2022 and have seen our income to support Flintshire County Council Family First Disability provision reduce from over £50,000 a year in 2020-2021 to £10,000 for the years 2022 and 2023.

The planned programme of DAFFODILS events in 2022-2023 is currently underfunded, and is being supported by the charity reserves the trustees have sensibly maintained to cope with such an event.

However, if we are unable to secure funding to support Flintshire County Council with their plans to support Flintshire's Disabled Families it is likely that we will need to reduce services in 2022-2023 and potentially initiate our strategy to manage the closure of the Charity in 2024-2025.

We continue to achieve the desired aims and outcomes of our funders and by using our 'parent in attendance' delivery model we can maximise the benefit of each generous donation.

In the year ended 31 August 2022, DAFFODILS was able to continue to offer much needed respite to families across Flintshire coping with children and young people with additional needs.

Community Links
DAFFODILS is very much a member led organisation.
All members have numerous opportunities to suggest ideas for the charity and to contribute to strengthening DAFFODILS.

Feedback

Whilst the facts and figures in this year's statements demonstrate the effectiveness and efficiency of the DAFFODILS organisation, the following statements from members better articulate the difference DAFFODILS has made to them.

Family comments: -

- Amazing service - We love attending all the activities and events - Daffodils support us constantly as a family. Thank you for all that you do for Flintshire families and helping to improve the lives of our disabled young people.

- Daffodils are amazing! We have looked forward to coming back to events and seeing our Daffodils friends. Daffodils have been a great support to our family and have provided many social opportunities for us.

- Daffodils has provided a lifeline of support to my family.

- Daffodils helps get the children out and socialising, great for all our mental health We always have fun and help is on hand when needed.

- They provide a safe space for our family. Honestly, I never knew I needed them till I found them. They're all amazing!

- Made family feel less isolated in these difficult times.

- Very welcoming and supportive group.

- The past 6 months have helped the boys, get back into a normal routine and to socialise with their peers again. This has helped with the boy's mental health after Covid and integrating them back into a group setting, improving their skill set benefits us outside of the group.

- Excellent collaboration and building confidence.

- Would be lost as nothing to do for our children and it helps me as well talking to other parents.

- Daffodils have been there for everyone.

- It's enabled my daughter to make friendships and equally I have made some lovely friends too, overall, it's a wonderful group that really goes out of its way to cater to children with disabilities and their families, I am happy to be a part of the wonderful group.

- Daffodils have been such an important part of all our lives, offering vital emotional support, freedom, sanctuary, happiness and joy. We cannot praise you highly enough. Thank you!

- Really helping boys with anxiety and gain confidence in social surroundings.

- Another difficult year with Covid still around, Daffodils has brought hope and fun during these times.

- We don't know how we would have survived COVID if DAFFODILS had not carried on and worked through. They were a support for all of us.

- In these hard times recently without Daffodils help, support and just being there, we as a family would have struggled greatly especially our children. Attending the events improves their lives greatly.

- Inclusion into a society of like-minded people making the world less isolating.

Family comments: -

- To allow our children to be who they are and not have to look over our shoulder and worry. As the parent, I feel supported and among people that go through challenges and experiences that I/we go through as a family. Thank you for all you do Daffodils, you are another lifeline for some of us.

- Daffodils is my son's safe space to be himself and do fun activities with his friends. We have been heavily supported by being members, we have a sense of belonging. Very supportive and inclusive.

- It's given us freedom to take part in activities without feeling like people are judging the way our daughter behaves.

- Daffodils has been an incentive for my son to leave the house after struggling since before Covid.

- After lock down, we as a family struggled in lock down. It was lovely to slowly get back to some sort of normality, and now over the summer it's been really helpful for our family to be able to have gone onto trips out with our Daffodils friends without which we'd be isolated.

- Having a safe and non-judgmental place to go where you can find help and support is everything.

- Daffodils are a wonderful support to our family. Having the monthly calendar of events and trips that you can just book on to takes away all of the stress of trying to plan ahead. Staff are always happy to help and support you.

- The more socially accepted we feel as a family the happier we become.

- Daffodils is great, the support we receive as a family is second to none, my son's confidence has gone from strength to strength, staff enable him to become more independent during the activities on offer and to have lots of fun.

- Daffodils has been a fantastic support for us already and our son really enjoyed himself and is keen to attend more sessions and with that friendships will happen, I'm sure.

- You have provided social activities we would never have had without you and so stopped us from being isolated.

Financial review

Reserves policy

The charity's reserves are generated from unrestricted sources i.e. donations, fundraising and admissions, and are reviewed annually.

DAFFODILS have maintained its financial reserves in line with its internal policy.

The reserves achieve two aims.
Firstly, if we are unable to secure future funding streams the charity can manage its affairs in a professional and controlled way and bring the charity to a successful close without any outstanding liability and with a phased withdrawal of support to our members, many of whom have DAFFODILS as their principle source of respite.

Secondly, that current and future funders can be assured that DAFFODILS will continue, as it always has, to utilise their specific funding to achieve their individual outcomes.

In the year 2021-2022 DAFFODILS had to allocate some of it reserves to fund the proposed summer programme of events, the reserves still remain at a level and provide provision to manage DAFFODILS liabilities.

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.

Plans for future periods

DAFFODILS has achieved exceptional performances this year and has delivered much needed benefit to the Flintshire children and young people's disability community.

Our hope for next year is that we can return to a fully funded planned programme of attended events, and secure long-term funding to allow us to continue to increase our membership and reduce the impact of isolation on the children and young people of Flintshire and their families.

With the continued professionalism of our staff, generosity of our funders and the commitment and drive of our trustees and other volunteers our beneficiaries can look forward to much needed respite in 2022-2023.

Structure, governance and management

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

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

Mr. R Hayes
Mrs. A Jones
Mrs. L Edsall
Mrs. H Henderson
Mrs. L Peters
Mrs. R Foley
Miss. S Taylor
Mrs. A Williams
Mrs. E Large (Resigned 11 November 2021)
Mrs. T Waltham (Resigned 11 November 2021)
Mrs. H Hughes

Recruitment and appointment of new trustees

The members of the group will nominate and elect, from amongst the membership, a Chairperson, a Secretary and a Treasurer and a committee consisting of not less than four members or no more than fifteen members who shall hold office from the conclusion of that meeting.

The committee may also from time to time co-opt persons from outside of the membership provided that the number of co-opted trustees does not exceed one third, to a maximum of three, of the total membership of the Board.

As the constitution requires, the DAFFODILS executive committee retire from office at each Annual General Meeting and are required to be nominated and then re-elected should they wish to continue in office.

The outgoing committee at the 2022 AGM will have a collective experience on the DAFFODILS executive exceeding 60 years. Their voluntary commitment to the charity is a corner stone of the charity's success and it is with great hope that they will all seek re-election.

Arrangements are in place to hold the 2022 AGM online whilst still achieving the requirements of the constitution.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Organisational structure
The Board of Trustees is responsible for the strategic direction and policy of the charity.

The day to day running of the charity is delegated to a small number of part time staff, who are supported by volunteers.

Induction and training of new trustees
All new committee members understand they are acting as trustees and are invited to attend a training meeting to familiarise themselves with the charity and the context within which it operates, the training session covers:

1. The obligations of the trustee; including charity commission guidance documentation on the subject, CC03 - The Essential Trustee What you need to know.

2. The main documents which set out the operational framework of the charity including the Constitution and operational policies.

3. Resourcing and the current financial position as set out in the latest published accounts.

4. Future plans and objectives.

Risk management
The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

In 2020/21 the Trustees have revisited the Charity Commission guidance 'Hallmarks of an effective charity' and have agreed there are adequate internal controls in place to cover any significant risks to the Charity.

They will, of course, continue to monitor and review the risk assessment process on an ongoing basis.

GDPR
The trustees continue to ensure compliance with the Data Protection Act 2018 (GDPR).

The overarching policy is issued to each member family with a privacy notice detailing how their data is managed.

All of our members have given us their fully informed consent to manage the data we need to manage the charity in an efficient and effective way.

Our GDPR Principles
- We will process all personal data fairly and lawfully.
- We will only process personal data for specified and lawful purposes.
- We will hold relevant and accurate personal data.
- We will not retain personal data for longer than is necessary.
- We will keep all personal data secure.

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

Mr. R Hayes
Trustee

Mrs. A Jones
Trustee

3 November 2022

DAFFODILS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAFFODILS

I report to the trustees on my examination of the financial statements of Daffodils (the charity) for the year ended 31 August 2022.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
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 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 financial statements to be reached.

Melanie Langton-Davies ACA, FCCA
Azets Audit Services
Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD
United Kingdom

Dated: 8 December 2022

DAFFODILS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and grants	3	2,297	144,081	146,378	4,046	116,594	120,640
Other trading activities	4	18,782	-	18,782	9,750	-	9,750
Investments	5	9	-	9	8	-	8
Total income		21,088	144,081	165,169	13,804	116,594	130,398
Expenditure on:							
Tuck shop	6	2,700	-	2,700	734	-	734
Charitable activities	7	22,091	109,034	131,125	5,850	141,022	146,872
Total expenditure		24,791	109,034	133,825	6,584	141,022	147,606
Net (expenditure)/income for the year/ Net movement in funds		(3,703)	35,047	31,344	7,220	(24,428)	(17,208)
Fund balances at 1 September 2021		88,272	6,583	94,855	81,052	31,011	112,063
Fund balances at 31 August 2022		84,569	41,630	126,199	88,272	6,583	94,855

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

All income and expenditure derive from continuing activities.

DAFFODILS

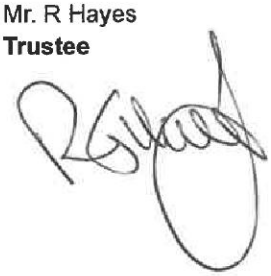
BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**10**		1,225		2,702
Current assets					
Debtors	**11**	1,565		1,597	
Cash at bank and in hand		127,064		95,176	
		128,629		96,773	
Creditors: amounts falling due within one year	**12**	(3,655)		(4,620)	
Net current assets			124,974		92,153
Total assets less current liabilities			126,199		94,855
Income funds					
Restricted funds	**13**		41,630		6,583
Unrestricted funds					
Designated funds	**15**	60,000		60,000	
General unrestricted funds		24,569		28,272	
			84,569		88,272
			126,199		94,855

The financial statements were approved by the Trustees on 3 November 2022

Mr. R Hayes
Trustee



1 Accounting policies

Charity information

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

1.1 Accounting convention

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" ("FRS 102") 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)" (effective 1 January 2019). 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 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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

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.

3 Donations and grants

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	2,297	-	2,297	4,046	-	4,046
Grants	-	144,081	144,081	-	116,594	116,594
	2,297	144,081	146,378	4,046	116,594	120,640
Donations and gifts						
Donations	2,297	-	2,297	4,046	-	4,046
	2,297	-	2,297	4,046	-	4,046

3 Donations and grants (Continued)

Grants receivable for core activities						
Flintshire County Council: Carers Grant	-	8,825	8,825	-	8,825	8,825
Flintshire County Council: Families First Parenting	-	5,075	5,075	-	7,400	7,400
Flintshire County Council: Families First Disability	-	38,689	38,689	-	52,578	52,578
Children in Need	-	29,823	29,823	-	16,660	16,660
The Steve Morgan Foundation	-	18,333	18,333	-	21,667	21,667
Co-Operative Community Fund	-	-	-	-	964	964
Tesco Bags for Help	-	1,000	1,000	-	-	-
Flintshire Local Voluntary Council	-	7,863	7,863	-	-	-
Happy Days Children's Charity	-	3,000	3,000	-	-	-
Postcode Community Trust	-	24,424	24,424	-	-	-
Other	-	7,049	7,049	-	8,500	8,500
	-	144,081	144,081	-	116,594	116,594

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Tuck shop income	3,067	587
Social lotteries	-	148
Excursion receipts, subscriptions and general income	15,715	9,015
Other trading activities	18,782	9,750

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	9	8

6 Tuck shop

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Trading costs		
Tuck shop expenses	2,700	734
	2,700	734

7 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	65,263	79,565
Depreciation and impairment	1,477	1,477
Insurance and subscriptions	878	699
Office costs (including PPS)	3,392	3,971
Volunteers expenses	879	231
Tutors	200	480
Excursions and admissions	34,439	21,405
Workshops and entertainments	799	9,219
Hire of venues	16,768	6,260
Arts and crafts (including craft packs)	3,277	16,612
Equipment renewals	-	3,153
Motor expenses	1,096	1,223
Sundry expenses	1,910	1,920
Bank charges	231	141
Accountancy	516	516
	131,125	146,872
	131,125	146,872
Analysis by fund		
Unrestricted funds	22,091	5,850
Restricted funds	109,034	141,022
	131,125	146,872

8 Trustees

Trustees' expenses
There were no expenses claimed by trustees during the year ended 31 August 2022 (2021: £231).

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Part time staff	11	13

Employment costs	2022 £	2021 £
Wages and salaries	65,263	79,565

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

10 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 September 2021	7,307	4,800	12,107
At 31 August 2022	7,307	4,800	12,107
Depreciation and impairment			
At 1 September 2021	5,885	3,520	9,405
Depreciation charged in the year	517	960	1,477
At 31 August 2022	6,402	4,480	10,882
Carrying amount			
At 31 August 2022	905	320	1,225
At 31 August 2021	1,422	1,280	2,702

11 Debtors

Amounts falling due within one year:	2022 £	2021 £
Prepayments and accrued income	1,565	1,597

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	3,655	4,620

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£	£	£	£	£
Flintshire County Council - Carers Grant	679	8,825	(8,659)	-	845	8,825	(9,125)	-	545
Flintshire County Council - Families First Parenting	441	7,400	(7,399)	-	442	5,075	(5,052)	-	465
Flintshire County Council - Families First Disability	5,717	52,578	(56,342)	-	1,953	38,689	(35,892)	-	4,750
Children in Need	18,454	16,660	(34,815)	-	299	29,823	(22,766)	-	7,356
Steve Morgan Foundation	-	21,667	(21,667)	-	-	18,333	(18,333)	-	-
Morrisons Foundation	-	6,000	(6,000)	-	-	-	-	-	-
TSB Charity Partnership	1,607	-	(1,607)	-	-	-	-	-	-
Co-Operative Community Fund	841	964	(1,805)	-	-	-	-	-	-
NEWCIS Grant	-	1,500	(1,500)	-	-	-	-	-	-
Funding from FLVC	-	1,000	(1,000)	-	-	7,863	(5,487)	-	2,376
Tesco Bags for Help	-	-	-	-	-	1,000	(1,000)	-	-
Happy Days Children's Charity	-	-	-	-	-	3,000	(3,000)	-	-
Flamingoland refunds	3,272	-	(228)	-	3,044	2,250	(5,294)	-	-
Toyota Charitable Trust	-	-	-	-	-	4,799	(3,085)	-	1,714
Postcode Community Trust	-	-	-	-	-	24,424	-	-	24,424
	31,011	116,594	(141,022)	-	6,583	144,081	(109,034)	-	41,630

13 Restricted funds **(Continued)**

Funding Bodies

Flintshire County Council: Carers Grant
Carers Grant funds the manning and certain support expenses of the Daffodils office which provides an advocacy advice and support service to members.

Flintshire County Council: Families First (including Families First Parenting & Families First Disability)
Families First funding supports all weekend events that Daffodils executes in the local community, along with youth club services (from April 2014) and a proportion of excursion costs. This also includes staffing costs at events.

Funding is also provided towards welfare and parental support given at the events and activities.

Children in Need
Children in Need provides funding to support the provision of soft play, workshops and excursion services by the charity including staffing costs.

The Steve Morgan Foundation
The Steve Morgan Foundation grant provides support for the overall costs in providing the service as a whole including staff salaries.

13 Restricted funds **(Continued)**

Morrisons Foundation
Morrisons Foundation provides supplementary funding to the Daffodils Summer 2021 activities programme.

TSB Charity Partnership
TSB Charity Partnership provides supplementary funding to support additional excursions and parties.

Co-Operative Community Fund
Co-Operative Community Fund provides supplementary funding to support excursions to venues like Chester Zoo and the annual Christmas party.

Tesco Bags for Help
Tesco Bags for Help provided supplementary funding towards the Christmas party.

Happy Days Children's Charity
Happy Days Children's Charity provides supplementary funding to support additional excursions.

Emergency COVID-19 funding
In addition to the funding for our planned events, we have received generous emergency COVID-19 funding from FLVC, National Lottery Awards for All and the Steve Morgan Foundation to support our COVID-19 responses.

NEWCIS Grant
NEWCIS provides monetary support to parent carers to supplement their Flamingoland holiday with Daffodils.

FLVC Learning Disability Grant
A one off capital grant was provided to fund the purchase of two laptop computers to provide online activities and sessions for Daffodils.

13 Restricted funds **(Continued)**

FLVC Winter Pressures Grant
A one off grant to provide additional activities during Jan to June 2022.

FLVC Social Isolation Grant
A one off grant to provide additional activities and events to reduce social isolation after Covid 19 restrictions.

FLVC Summer of Fun
Additional funds for a one off four week programme to provide youth clubs during the summer holidays.

Toyota Charitable Trust
Grant to provide supplementary funding to the Daffodils programme of activities during 2022 which includes excursions, soft play and nature wellbeing walks and picnics.

Postcode Community Trust
A yearly grant to provide funding for Daffodils weekly youth club, monthly Mold Leisure Centre event and supplementary funding for organizational charitable costs.

14 Analysis of net assets between funds

	Unrestricted funds 2022	**Restricted funds 2022**	**Total 2022**	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	**£**	**£**	£	£	£
Fund balances at 31 August 2022 are represented by:						
Tangible assets	1,225	-	1,225	2,702	-	2,702
Current assets/(liabilities)	83,344	41,630	124,974	85,570	6,583	92,153
	84,569	41,630	126,199	88,272	6,583	94,855

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£	£	£	£	£
Designated fund	58,000	-	-	2,000	60,000	-	-	-	60,000
	58,000	-	-	2,000	60,000	-	-	-	60,000

16 Financial commitments, guarantees and contingent liabilities

At 31 August 2022 the charity had no contingent liabilities.

17 Capital commitments

At 31 August 2022 the charity had no capital commitments.

18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

19 Going concern

The charity has informed management and they are constantly reviewing the guidelines given by the UK Government and adapting their business accordingly so as to best service their clients whilst keeping their staff safe. Regular board meetings ensure communication between informed management and allow for changes to be implemented in a controlled and structured manner.

There is evidence of a possible reduction to funding in the next 12 months. This is being managed by the trustees and management, supported by the budgets prepared by management, it is felt that the going concern assumption remains appropriate.

D.A.F.F.O.D.I.L.S.

England & Wales - Charity number 1080579

Accounts

DAFFODILS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

AZETS

DAFFODILS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Hayes Mrs A Jones Mrs L Edsall Mrs H Henderson Mrs L Peters Mrs R Foley Miss S Brown Mrs A Williams Mrs E Large Mrs T Waltham Mrs H Hughes	(Appointed 13 November 2020)
Charity number	1080579	
Principal address	28-44 New Street Mold Clwyd United Kingdom CH7 1NZ	
Independent examiner	Azets Brynford House 21 Brynford Street Holywell Clwyd United Kingdom CH8 7RD	

DAFFODILS

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DAFFODILS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and financial statements for the year ended 31 August 2021.

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 constitution, 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) (effective 1 January 2019)".

Objectives and activities
The trustees remain committed to delivering the objectives of the charity which are:

"The relief of children and young people with physical or mental disabilities by the provision of recreation or other leisure-time occupations for them and their families and carers with a view to integrating them into society and improving their conditions of life".

Daffodils' achieves these objectives by organising social activities for its beneficiaries.

These activities cater for the broad range of disabilities with the ethos very much about 'whole families' spending quality time together in a safe and fun environment. The activities provided by DAFFODILS create safe environments allowing Children and Young People with disabilities, with their siblings and their parents, to practice and prepare for social integration and thereby negating the isolating effect that disability has on the whole family.

Impact of COVID 19
DAFFODILS continued to deliver an adapted programme of events and excursions due to the Covid-19 pandemic and the programme adjusted to the changing restrictions on gatherings. We have worked closely with the Flintshire COVID compliance officer to ensure our risk assessments and adopted practices are in line with the latest guidance.

The programme of events has moved throughout the year from Zoom get togethers for quizzes and karaoke, to craft parcel deliveries, to group walks in country parks, to small booked get togethers and we have ended the DAFFODILS year with a full summer programme and our largest excursion ever.

As the country starts to come out of COVID restrictions and groups of people are starting to get together again, there is much talk about the negative effect of social isolation on people's wellbeing. This is something that DAFFODILS has always recognised and at the heart of our objectives, is the drive to reduce the isolation caused by disability on the children and young people of Flintshire.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Charitable activities

DAFFODILS delivered 160 leisure time events for children and young people with disabilities and their families and carers.
These events included: -

- Christmas grotto
- Youth clubs (Friday Nights)
- Leisure centre afternoons —individual/team sports, free play and swimming
- Arts and crafts opportunities
- Coach trips to museums, theme parks, etc.
- Country walks
- Sensory and soft play sessions
- Cinema

Throughout the period of COVID restrictions we

- Maintained engagement with all members
- Maintained ZOOM drop in coffee mornings, KARAOKE sessions and ZOOM Quiz events
- Continued to provide welfare support to members

These activities had provided over 50,000 hours of much needed respite.

Funding
DAFFODILS is reliant on the generosity of grant funds and we work hard to ensure the needs of our members are aligned with the outcomes and goals of both our existing and new funders.

DAFFODILS has maintained a strong relationship with both its long-term funders who we enter into three, four- or five-year funding plans with and with those funders who prefer to fund one off projects.

Together they have generously provided us with an annual income of over £132,350

We have been in close contact with our funders throughout the COVID-19 restrictions, and they are fully aware and supportive of our approach. The events that have had to be postponed have had the funding rolled over into next year.

We continue to achieve the desired aims and outcomes of our funders and by using our 'parent in attendance' delivery model, we can maximise the benefit of each generous donation.

In the year ended 31 August 2021, DAFFODILS was able to continue to offer much needed respite to families across Flintshire coping with CYP with additional needs.

Community Links
DAFFODILS is very much a member led organisation.

All members have numerous opportunities to suggest ideas for the charity and to contribute to strengthening DAFFODILS.

Feedback
Whilst the facts and figures in this year's statements demonstrate the effectiveness and efficiency of the DAFFODILS organisation, the following statements from members better articulate the difference DAFFODILS has made to them.

Family comments: -

Daffodils has been an important part of our lives for the last 12 years or so. We would be extremely lost without the friendship, loyalty and support that we get from attending. It has been so hard not to be able to attend as normal the last year or so but the incredible hard work all the staff have put into deliveries and organising bingo events and quizzes has been amazing. We are counting down the days until we can return to our biggest family in Flintshire.

My children absolutely love D.A.F.F.O.D.I.L.S. We have struggled being locked down with both our children being Autistic. The packs delivered absolutely made their week, especially coming from yourselves, somewhere where being themselves is acceptable we even managed a couple of swimming sessions during relaxation of rules which absolutely did the world of good for my children. They are most comfortable with activities arranged with D.A.F.F.O.D.I.L.S. Thank you so much.

It means so much to us the support and friendly faces of all the staff. We love the bingo and all the craft packs and treats. We don't know what we would do without you. Thank you so very much.

Throughout the lockdown Daffodils have continued to support and help, nothing is ever too much trouble, all staff will go out if their way to assist in any way they can.

Family comments: -

This year has been traumatic for my family but the support we've received from Daffodils has been a tremendous help. The staff go out of their way to make sure craft packs and bingo treats and prizes are delivered in all weathers. Just knowing a surprise is on the way works wonders and knowing Wendy and Anita are just at the end of the phone to chat to is wonderful. We'd be lost without our wonderful daff's family.

Thank you to Daffodils, such an amazing group we are so grateful to all the Daffodils staff and members for their dedication and support for our children. It's been a difficult time for us all and Daffodils have gone the extra mile to ensure our families supported. Zoom meets, bingo, quiz time craft packs we never had so much to do. We miss the Daffodils events but are hoping to be back together with you all soon.

Daffodils have been amazing for us during lockdown. The activities given to us have kept my small people busy and knowing they were there for support when and if we needed it was reassuring and very welcomed.

Daffodils has always been a fantastic group to be a part of but during the pandemic they have really stepped up another gear! Our family has engaged more this last twelve months than we have been able to in a few years. Daffodils staff have provided a constant in uncertain times, some structure, friendship, support and activities we can all do from home. I think receiving the craft/activity packs has been my daughter's favourite. The smile on her face when exploring them was from ear to ear.

The support from Daffodils during lockdown has been amazing. The deliveries have been the highlight of our weeks. Bingo and quizzes have kept us entertained and it's been lovely being able to chat to the staff and other members and we can't wait to see you all again soon.

Covid has affected everything that my children know. But the one thing Daffodils has brought is a little bit of normality and routine. Not the normal routine but plenty of art and crafts packs, sweets, quiz nights, bingo, zoom night and catch-up zooms. All these really have made a huge difference to our family. I can't thank Daffodils (and all the staff) for all the support, encouragement and help over this year and years before.

Daffodils has helped my daughter in so many ways. Always there to talk to and she's loved having all the art packs and goodies from them, and the bingo and zooms. It has been a very difficult time, but they have gone above and beyond to help families and the children and young people.

Daffodils are truly amazing; my daughter and I have been thoroughly blown away with how they have still managed to keep everybody's spirits up. Bingo, zoom quiz's, afterschool meetings and not to mention all the craft packs and Spavens gifts are just a few things that spring to mind that have been excellent. We can't thank you enough for everything you have done. Can't wait to get back to seeing all our friends again properly.

It's been so hard for some families but let's keep going forward and we will be back soon having fun.

The support is amazing my son really struggled in lock down but as soon as I said Daffodils craft pack was coming, he got so excited and a massive smile came on his face, it gave him something to look forward to and cheer him up! The staff have been amazing always there for you. My son can't wait for activities to start again he loves all aspects of Daffodils in lock down and out of lock down thank you to every one of you, you are all amazing.

Due to the pandemic DAFFODILS has been a godsend as it has given our family and my mums household plenty of activities such as craft, cooking colouring books and quizzes online.

Daffodils has been extremely supportive and amazing throughout the pandemic with lovely staff coming to deliver the gift packs, ensuring we are not alone, also been supporting online and in zoom meetings. Thanks so much.

Family comments: -

Having DAFFODILS around has been a great support, even when we can't get to them, they drop activities off to us. Without that support the various lockdowns would have been a much more difficult time in our household

Daffodils has been amazing we have been joining in with the bingo zoom and it's so nice, everyone is so helpful and supporting. I still can't believe how lovely everyone is and all the lovely packs we have been given. I can't thank you all enough.

Daffodils has been fantastic through lockdown; a real lifeline to us. Staff go above and beyond for children and parents. The packs have been amazing and gave the children something to look forward to whilst we have been stuck in this past year. Huge thank you for all staff members, lockdown would have been very different for us without Daffodils.

The support that Daffodils have given my family during the past year and over several lockdowns has been invaluable. We particularly appreciated the craft pack deliveries, which gave us the opportunity to have some positive, lovely conversations with the team- people my girls knew. The craft packs themselves were always a hit and helped us to get creative, complete schoolwork, and to just relax doing something we loved. We also really enjoyed the zoom quizzes and bingo sessions, which again gave our children a chance to interact with others and we looked forward to these each week. We really appreciate the time, effort and thought that went into each and every event and treat that Daffodils provided. We're very lucky to be part of such an amazing group of people. Thank you!

We have been so grateful for the support Daffodils offers. The deliveries throughout these tough times meant my daughter knew she still belonged to Daffs and her friends were still there. Staff are amazing. Looking forward to meeting up when it is safe to do so.

Daffodils are an amazing support to my family and all the staff go above and beyond for the children and parents. The packs have been amazing for the children to have something to look forward to and put a smile on their faces during these difficult times.

Thank you for the support during this pandemic through the Zoom catch-ups, Zoom Bingos, Zoom Quiz, Art and Craft packs, Spavens Packs, Sports Equipment, Daffodils certainly has been our lifeline this past 12 months and we as a family would be lost without you.

Daffodils have been a constant support, providing practical advice, activities, treats and online entertainment throughout the Pandemic. The support they provide is invaluable and we can't wait to see everyone again face to face. Thank you.

Daffodils have been wonderful and so resourceful in the way they have supported its members during this very challenging year. Thank you for the fab bingo and craft pack deliveries we have appreciated this so much. Fab work guys!

Our son loves his visits from the team and his treats. It can be easy to take for granted, but you and the team have really helped him through this difficult time. Thank you so much and keep up the great work you are doing

I would just like to say what a wonderful group we all belong to, this year has been a massive pain but I for one would like to say a huge thanks, firstly to Anita for all of her hard work behind the scenes fund raising and keeping the funds going. A huge thanks to all of the Hayes family for all of your hard work organising packs, sorting deliveries out, zoom quiz nights, zoom bingo (which was great fun) trips out when we could, wizz kids. Thanks to the staff who have played their part during the year. I think without Daffodils, this year would have been a lot harder but knowing there was someone at the end of the phone/messenger and gifts for us to eat and make /paint was something to look forward to throughout this whole pandemic so once again Thank you and here's to hopefully a bit more normality next year
We have definitely felt supported by Daffodils. I am always recommending people to join.

Family comments: -

We appreciate all the hard work all the staff put onto each event we do to ensure our kids and young adults are safe happy and well. Looking forward to seeing you all again soon.

Daffodils have been brilliant! This year would have been much harder without everything.

Well done all the team, you have all definitely made this year a little easier. Can't wait till we can all be back

They have done us proud this year. 2020 has been a tough, tough year for us. Big well done to all staff members you should be very proud of yourselves.

I really don't know what we would do without Daffodils they have all been amazing.

Fantastic effort from all concerned.

We are proud to be members of Daffodils since my daughter was 3. Through these tough times when you can feel quite isolated, Daffodils are there for us all trying their very best to brighten our days, always looking for ideas to help our young people.

Thank you so much for today, Daffodils. Our daughters thoroughly enjoyed meeting Santa and the girls are very appreciative of their thoughtful gifts. Thank you for coming up with such creative and kind ways to make our young people so happy. You're all fabulous! Merry Christmas

Thank you so much Daffodils for a great experience today at the 2020 grotto. What you do and what you are able to keep doing is amazing. As we drove away our son said "what a lovely Grotto".

Thank you for the activities and the chance to see Father Christmas, our son has had a lovely Daffodils weekend.

All your hard work is much appreciated. My daughter really enjoyed herself. She couldn't ask for much more, Father Christmas and her staff.

Thank you, Daffodils for a well organised safe visit to see Santa. Still making it feel it magical. We made some yummy cakes too.

My daughter is normally terrified of this kind of thing and after wondering if she would go in she did it and came out smiling!! Once again great effort from Daffodils.

Felt so emotional being back at Sychdyn. Thanks to all the team for putting on this fantastic grotto, absolutely loved it.

You have all been so amazing all year, working through the pandemic and kept us feeling part of an amazing community.

Thank you, Daffodils for a brilliant afternoon of bingo and thank you for all the lovely prizes and for everything you have done this year.

Thank you, DAFFODILS, for all the support though a very difficult year.

Thank you, Daffodils, for your support and for keeping spirits high this Christmas.

Had fun playing bingo and singing Christmas songs this afternoon. Thank you, DAFFODILS, for everything you do.

Thank you so much for another great bingo we love joining in it has brightened up our day after a rough week.

I wanted to say a big thank you as these packs have been a life saver with everything the main one being time for the boys to sit down whilst I get a cuppa and 5 mins to myself, thank you.

Had an amazing night at WizzKidz with DAFFODILS! My daughter especially loved making friends with others who helped her overcome her fear of slides! I have never been able to get her to go down a slide until tonight and after that I couldn't get her off it so a very proud moment! Thanks again to daffodils for all you do.

Thanks so much for this morning. A trip to the beach was always a chore. Thanks today it was wonderful and the boys had a blast.

Thank you, Daffodils, for organising the get together today. We had a great time.

Thank you for a lovely day at the beach, Daffodils. We love finding new places to explore.

Lovely to be back with our friends

Lovely time at the beach thank you Daffodils. Great to see everyone

Fab day at the beach! It was lovely to see everyone having so much fun

Family comments:

Our first day out since all 'this' began. Lovely to spend it with Daffodils, Thank You everyone for all the organising and support on the day! We loved it.

Thank you all for a fab time at the farm park today. Great to see so many friendly faces. Thank you for all of the time and effort you put into organising activities

Lovely day at Greenacres animal farm, thank you Daffodils again and was lovely to speak to other families, each time we come we meet someone new, it's great.

Lovely day at the farm with D.A.F.F.O.D.I.L.S, lovely sunny day too. Thanks for organizing and getting so many families out and about. Nice to see everyone again.

Thank you, Daffodils. We had a lovely few hours at the Farm Park this afternoon

We had a great time at Greenacres Animal Park. It was lovely to see you all again.

Thank you so much for a really enjoyable cinema evening. First try for us and it definitely won't be the last

Thank you so much for making us feel so welcome, my son loved every second. See you all soon.

Had a lovely afternoon meeting new mums, and my daughter had a lovely time.

Great to be back at Youth Club tonight. Boys had a great time

Thanks Daffodils kids enjoyed Whizz Kids last night. We can't wait for the Cinema.

Huge thank you to all the D.A.F.F.O.D.I.L.S team. You've made us so welcome this year and our summer an absolute blast. My boys love being members we can't thank you enough xx

We had a lovely day on our last Daffodils trip 2021. Thank you

Had an absolute amazing time thank you again to all at Daffodils for another fantastic day.

Thank you everyone at Daffodils that have helped in creating these amazing summer holiday memories for our son. He's loved every trip but today was definitely his favourite

Great day at Daffodils for the last trip of the summer with our daffs family.

Amazing time at Holywell leisure centre today thanks Daffodils team we all enjoyed it.

Fab day at Holywell today, thanks staff for the laughs in swimming. Was great to be back together and we had so much fun.

First time at Applejacks and the kids absolutely loved it there, thank you to everyone at daffodils

Thank you for a lovely afternoon, Daffodils. Thank you for the laughs, support and normality you create in our difficult time.

First time back post covid. Thank you for putting these events on it has been great meeting people and getting to know the staff.

Great time at Mold yesterday, kids loved the swimming, my son is now swimming without his float, so proud, thank you Daffodils.

Financial review

Reserves policy

The charity's reserves are generated from unrestricted sources i.e. donations, fundraising and admissions, and are reviewed annually.

Daffodils have maintained its financial reserves in line with its internal policy.

The reserves achieve two aims.

Firstly, if we are unable to secure future funding streams the charity can manage its affairs in a professional and controlled way and bring the charity to a successful close without any outstanding liability and with a phased withdrawal of support to our members, many of whom have DAFFODILS as their principle source of respite.

Secondly, that current and future funders can be assured that DAFFODILS will continue, as it always has, to utilise their specific funding to achieve their individual outcomes.

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.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Daffodils has achieved exceptional performances this year and has delivered much needed benefit to the Flintshire children and young people's disability community.

At this time, COVID-19 restrictions are easing but have not eased to the point where DAFFODILS can resume its previous successful activities often with groups of 100+ people from 30+ families at a single event.

Our hope for next year is that we can ease back into the new normal, and return to a planned programme of attended events, whilst still adopting the positive benefits of remote member engagement.

With the continued professionalism of our staff, generosity of our funders and the commitment and drive of our trustees and other volunteers, our beneficiaries can look forward to much needed respite in 2021/22 which will align to the Welsh Assembly and Government guidance.

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

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr R Hayes
Mrs A Jones
Mrs L Edsall
Mrs H Henderson
Mrs L Peters
Mrs R Foley
Miss S Brown
Mrs A Williams
Mrs E Large
Mrs T Waltham
Mrs H Hughes (Appointed 13 November 2020)

Recruitment and appointment of new trustees
The members of the group will nominate and elect, from amongst the membership, a Chairperson, a Secretary and a Treasurer and a committee consisting of not less than four members or no more than fifteen members who shall hold office from the conclusion of that meeting.

The committee may also from time to time co-opt persons from outside of the membership provided that the number of co-opted trustees does not exceed one third, to a maximum of three, of the total membership of the Board.

As the constitution requires, the Daffodils executive committee retire from office at each Annual General Meeting and are required to be nominated and then re-elected should they wish to continue in office.

The outgoing committee at the 2021 AGM will have a collective experience on the DAFFODILS executive exceeding 50 years. Their voluntary commitment to the charity is a corner stone of the charity's success and it is with great hope that they will all seek re-election.

Arrangements are in place to hold the 2021 AGM online whilst still achieving the requirements of the constitution.

Organisational structure
The Board of Trustees is responsible for the strategic direction and policy of the charity.
The day to day running of the charity is delegated to a small number of part time staff, who are supported by volunteers.

Induction and training of new trustees
All new committee members understand they are acting as trustees and are invited to attend a training meeting to familiarise themselves with the charity and the context within which it operates, the training session covers:

1. The obligations of the trustee; including charity commission guidance documentation on the subject, CC03 - The Essential Trustee What you need to know.

2. The main documents which set out the operational framework of the charity including the Constitution and operational policies.

3. Resourcing and the current financial position as set out in the latest published accounts.

4. Future plans and objectives.

Risk management
The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

In 2020/21 the Trustees have revisited the Charity Commission guidance 'Hallmarks of an effective charity' and have agreed there are adequate internal controls in place to cover any significant risks to the Charity.

They will, of course, continue to monitor and review the risk assessment process on an ongoing basis.

The trustees have reviewed the latest guidance from the Charity Commission which was made available in February 2021; the full committee reviewed each of the guides namely
Charity purposes and rules: To ensure compliance with our constitution
Managing charity finances: To ensure that funds are properly accounted for
Managing conflicts of interest in a charity: To ensure that decisions are based only on what's best for your charity
Making decisions at a charity: To ensure the decision process is clear and informed
What to send to the Charity Commission and how to get help: To ensure trustees understand the role of the Charity Commission

The exercise confirmed the trustees understanding of their roles and responsibilities, the trustees are confident that DAFFODILS continues to operate, efficiently, effectively and within all Charity Commission guidance.

GDPR
The trustees continue to ensure compliance with the Data Protection Act 2018 (GDPR).

The overarching policy is issued to each member family with a privacy notice detailing how their data is managed.

All of our members have given us their fully informed consent to manage the data we need to manage the charity in an efficient and effective way.

Our GDPR Principles
- We will process all personal data fairly and lawfully.
- We will only process personal data for specified and lawful purposes.
- We will hold relevant and accurate personal data.
- We will not retain personal data for longer than is necessary.
- We will keep all personal data secure.

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

Mr R Hayes
Trustee
Dated: 18 October 2021

Mrs A Jones
Trustee
Dated:18 October 2021

DAFFODILS

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DAFFODILS

I report to the trustees on my examination of the financial statements of Daffodils (the charity) for the year ended 31 August 2021.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or

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 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 financial statements to be reached.

Melanie Langton-Davies ACA, FCCA
Azets Audit Services
Brynford House
21 Brynford Street
Holywell
Clwyd
CH8 7RD
United Kingdom

Dated: 18 October 2021

DAFFODILS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and grants	3	4,046	116,594	120,640	5,570	138,993	144,563
Other trading activities	4	9,750	-	9,750	41,323	3,272	44,595
Investments	5	8	-	8	40	-	40
Total income		13,804	116,594	130,398	46,933	142,265	189,198
Expenditure on:							
Tuck shop	6	734	-	734	3,233	-	3,233
Charitable activities	7	5,850	141,022	146,872	38,781	125,725	164,506
Total resources expended		6,584	141,022	147,606	42,014	125,725	167,739
Net income/(expenditure) for the year/ Net movement in funds		7,220	(24,428)	(17,208)	4,919	16,540	21,459
Fund balances at 1 September 2020		81,052	31,011	112,063	76,133	14,471	90,604
Fund balances at 31 August 2021		88,272	6,583	94,855	81,052	31,011	112,063

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

All income and expenditure derive from continuing activities.

DAFFODILS

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	10		2,702		4,179
Current assets					
Debtors	11	1,597		1,660	
Cash at bank and in hand		95,176		109,383	
		96,773		111,043	
Creditors: amounts falling due within one year	12	(4,620)		(3,159)	
Net current assets			92,153		107,884
Total assets less current liabilities			94,855		112,063
Income funds					
Restricted funds	13		6,583		31,011
Unrestricted funds					
Designated funds	14	60,000		58,000	
General unrestricted funds		28,272		23,052	
			88,272		81,052
			94,855		112,063

The financial statements were approved by the Trustees on 18 October 2021

Mr R Hayes
Trustee

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements 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) (effective 1 January 2019)". 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.

1 Accounting policies **(Continued)**

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 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.

1.8 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.

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.

3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Donations and gifts	4,046	-	4,046	5,570	-	5,570
Grants	-	116,594	116,594	-	138,993	138,993
	4,046	116,594	120,640	5,570	138,993	144,563
Donations and gifts						
Donations	-	-	-	5,570	-	5,570
Other	4,046	-	4,046	-	-	-
	4,046	-	4,046	5,570	-	5,570
Grants receivable for core activities						
Flintshire County Council: Carers Grant	-	8,825	8,825	-	4,412	4,412
Flintshire County Council: Families First Parenting	-	7,400	7,400	-	5,000	5,000
Flintshire County Council: Families First Disability	-	52,578	52,578	-	54,862	54,862
Children in Need	-	16,660	16,660	-	34,681	34,681
The Steve Morgan Foundation	-	21,667	21,667	-	25,009	25,009
Co-Operative Community Fund	-	964	964	-	1,486	1,486
TSB Charity Fund	-	-	-	-	1,607	1,607
Happy Days Children's Charity	-	-	-	-	1,000	1,000
National Lottery Awards for All	-	-	-	-	10,000	10,000
Other	-	8,500	8,500	-	936	936
	-	116,594	116,594	-	138,993	138,993

4 Other trading activities

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Tuck shop income	587	3,145	-	3,145
Social lotteries	148	292	-	292
Excursion receipts, subscriptions and general income	9,015	37,886	3,272	41,158
Other trading activities	9,750	41,323	3,272	44,595

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	8	40

6 Tuck shop

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Trading costs		
Tuck shop expenses	734	3,233
	734	3,233

7 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	79,565	67,642
Depreciation and impairment	1,477	1,477
Insurance and subscriptions	699	753
Office costs (including PPS)	3,971	4,225
Volunteers expenses	231	693
Tutors	480	120
Excursions and admissions	21,405	46,713
Workshops and entertainments	9,219	4,343
Hire of venues	6,260	6,460
Arts and crafts (including craft packs)	16,612	27,820
Equipment renewals	3,153	-
Motor expenses	1,223	1,348
Sundry expenses	1,920	1,992
Bank charges	141	404
Accountancy	516	516
	146,872	164,506
	146,872	164,506
Analysis by fund		
Unrestricted funds	5,850	38,781
Restricted funds	141,022	125,725
	146,872	164,506

8 Trustees

Trustees' expenses
The trustees claimed expenses to the value of £231 during the year ended 31 August 2021 (2020: £577).

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Part time staff	13	12

Employment costs	2021 £	2020 £

9 Employees **(Continued)**

	2021	2020
Wages and salaries	79,565	67,642

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

10 Tangible fixed assets

	Equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 September 2020	7,307	4,800	12,107
At 31 August 2021	7,307	4,800	12,107
Depreciation and impairment			
At 1 September 2020	5,368	2,560	7,928
Depreciation charged in the year	517	960	1,477
At 31 August 2021	5,885	3,520	9,405
Carrying amount			
At 31 August 2021	1,422	1,280	2,702
At 31 August 2020	1,939	2,240	4,179

11 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,597	1,660

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	4,620	3,159

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2019	Incoming resources	Resources expended	Transfers	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£	£	£	£	£
Flintshire County Council - Carers Grant	4,772	4,413	(8,506)	-	679	8,825	(8,659)	-	845
Flintshire County Council - Families First Parenting	599	5,000	(5,158)	-	441	7,400	(7,399)	-	442
Flintshire County Council - Families First Disability	5,486	54,861	(54,630)	-	5,717	52,578	(56,342)	-	1,953
Children in Need	2,544	34,681	(18,771)	-	18,454	16,660	(34,815)	-	299
Steve Morgan Foundation	-	25,009	(25,009)	-	-	21,667	(21,667)	-	-
Morrisons Foundation	-	-	-	-	-	6,000	(6,000)	-	-
TSB Charity Partnership	-	1,607	-	-	1,607	-	(1,607)	-	-
Co-Operative Community Fund	73	1,486	(718)	-	841	964	(1,805)	-	-
NEWCIS Grant	-	-	-	-	-	1,500	(1,500)	-	-
FLVC - Learning Disability Grant	-	-	-	-	-	1,000	(1,000)	-	-
Tesco Bags for Help	997	-	(997)	-	-	-	-	-	-
Happy Days Children's Charity	-	1,000	(1,000)	-	-	-	-	-	-
FLVC - Emergency Covid-19 funding	-	936	(936)	-	-	-	-	-	-
National Lottery Awards for All - Emergency Covid-19 funding	-	10,000	(10,000)	-	-	-	-	-	-
Flamingoland refunds	-	3,272	-	-	3,272	-	(228)	-	3,044
	14,471	142,265	(125,725)	-	31,011	116,594	(141,022)	-	6,583

13 Restricted funds **(Continued)**

Funding Bodies

Flintshire County Council: Carers Grant
Carers Grant funds the manning and certain support expenses of the Daffodils office which provides an advocacy advice and support service to members.

Flintshire County Council: Families First (including Families First Parenting & Families First Disability)
Families First funding supports all weekend events that Daffodils executes in the local community, along with youth club services (from April 2014) and a proportion of excursion costs. This also includes staffing costs at events.

Funding is also provided towards welfare and parental support given at the events and activities.

Children in Need
Children in Need provides funding to support the provision of soft play, workshops and excursion services by the charity including staffing costs.

The Steve Morgan Foundation
The Steve Morgan Foundation grant provides support for the overall costs in providing the service as a whole including staff salaries.

13 **Restricted funds** **(Continued)**

Morrisons Foundation
Morrisons Foundation provides supplementary funding to the Daffodils Summer 2021 activities programme.

TSB Charity Partnership
TSB Charity Partnership provides supplementary funding to support additional excursions and parties.

Co-Operative Community Fund
Co-Operative Community Fund provides supplementary funding to support excursions to venues like Chester Zoo and the annual Christmas party.

Tesco Bags for Help
Tesco Bags for Help provided supplementary funding towards the Christmas party.

Happy Days Children's Charity
Happy Days Children's Charity provides supplementary funding to support additional excursions.

Emergency COVID-19 funding
In addition to the funding for our planned events, we have received generous emergency COVID-19 funding from FLVC, National Lottery Awards for All and the Steve Morgan Foundation to support our COVID-19 responses.

NEWCIS Grant
NEWCIS provides monetary support to parent carers to supplement their Flamingoland holiday with Daffodils.

FLVC Learning Disability Grant
A one off capital grant was provided to fund the purchase of two laptop computers to provide online activities and sessions for Daffodils.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2019	Transfers	Balance at 1 September 2020	Transfers	Balance at 31 August 2021
	£	£	£	£	£
Designated fund	-	58,000	58,000	2,000	60,000
	-	58,000	58,000	2,000	60,000

15 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 31 August 2021 are represented by:						
Tangible assets	2,702	-	2,702	4,179	-	4,179
Current assets/ (liabilities)	85,570	6,583	92,153	76,873	31,011	107,884
	88,272	6,583	94,855	81,052	31,011	112,063

16 Financial commitments, guarantees and contingent liabilities

At 31 August 2021 the charity had no contingent liabilities.

17 Capital commitments

At 31 August 2021 the charity had no capital commitments.

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

19 Going concern

The charity has informed management and they are constantly reviewing the guidelines given by the UK Government and adapting their business accordingly so as to best service their clients whilst keeping their staff safe. Regular board meetings ensure communication between informed management and allow for changes to be implemented in a controlled and structured manner.

There is no evidence of a reduction to funding in the next 12 months, supported by the budgets prepared by management so it is felt that the going concern assumption remains appropriate.

D.A.F.F.O.D.I.L.S.

England & Wales - Charity number 1080579

Accounts

DAFFODILS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

AZETS

DAFFODILS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Hayes	
	Mrs A Jones	
	Mrs L Edsall	
	Mrs H Henderson	
	Mrs L Peters	
	Mrs R Foley	
	Miss S Brown	
	Mrs A Williams	
	Mrs E Large	(Appointed 19 November 2019)
	Mrs T Waltham	(Appointed 19 November 2019)
Charity number	1080579	
Independent examiner	Azets Audit Services Brynford House 21 Brynford Street Holywell Flintshire Wales CH8 7RD	

DAFFODILS

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DAFFODILS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report and financial statements for the year ended 31 August 2020.

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 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) (effective 1 January 2019)".

Objectives and activities

The trustees remain committed to delivering the objectives of the charity which are:

"The relief of children and young people with physical or mental disabilities by the provision of recreation or other leisure-time occupations for them and their families and carers with a view to integrating them into society and improving their conditions of life".

Daffodils' achieves these objectives by organising social activities for its beneficiaries.

These activities cater for the broad range of disabilities with the ethos very much about 'whole families' spending quality time together in a safe and fun environment. The activities provided by DAFFODILS create safe environments allowing Children and Young People with disabilities, with their siblings and their parents, to practice and prepare for social integration and thereby negating the isolating effect that disability has on the whole family.

Our planned programme of events and excursions needed to be put on hold in March 20 due to the COVID-19 outbreak and the subsequent restrictions on social gatherings.

DAFFODILS quickly switched strategies and by mid April the first 200 craft packages were posted to children and young people isolated at home. Throughout this time the requirements of the COVID-19 restrictions were followed as all the craft was delivered to, split and repackaged for delivery by a single-family unit.

The DAFFODILS staff, following clear social distancing arrangements, had by the end of August delivered over 3000 packages to individual members.

The packages ranged from multiple craft items, cooking equipment and ingredients and sports equipment.

In addition to the packages, DAFFODILS used the ZOOM meeting application to engage with children and young people and their families on a regular basis.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Charitable activities

Between the first of September 2019 and the end of March 2020, DAFFODILS delivered 88 leisure time events for children and young people with disabilities and their families and carers.

These events included:—

Easter and Christmas parties
Youth clubs (Friday nights)
Leisure centre afternoons —individual/team sports and free play
Arts and crafts opportunities
Coach trips to museums, theme parks, etc.
Country walks and picnics
Sensory and soft play sessions
Trampoline sessions
Cinema sessions

Between the beginning of April 2020 and the end of August 2020

Maintained engagement with all members
Improved and increased communication with parent members through social media
Established ZOOM drop in coffee mornings
Established ZOOM KARAOKE virtual events
Established ZOOM Quiz virtual events
Established ZOOM Bingo virtual events
Arranged for members families to attend Colwyn Bay Mountain Zoo (August 20)
Arranged for members families to attend Greenacres Farm Park (August 20)
Delivered 3000 activity packages to children and young people.
Continue to provide welfare support to members

These activities had provided over 50,000 hours of much needed respite.

Funding
DAFFODILS is reliant on the generosity of grant funds and we work hard to ensure the needs of our members are aligned with the outcomes and goals of both our existing and new funders.

DAFFODILS has maintained a strong relationship with both its long-term funders who we enter into three, four- or five-year funding plans with and with those funders who prefer to fund one off projects.

Together they have generously provided us with an annual income of over £128,000

We have been in close contact with our funders throughout the COVID-19 restrictions, and they are fully aware and supportive of our approach. The events that have had to be postponed have had the funding rolled over into next year.

In addition to the funding for our planned events, we have received generous emergency COVID-19 funding from FLVC, Children in Need, National Lottery Awards for All and the Steve Morgan Foundation to support our COVID-19 responses.

We continue to achieve the desired aims and outcomes of our funders and by using our 'parent in attendance' delivery model we can maximise the benefit of each generous donation.

In the year ended 31 August 2020, DAFFODILS was able to continue to offer much needed respite to families across Flintshire coping with children and young people with additional needs.

Community Links
DAFFODILS is very much a member led organisation.

All members have numerous opportunities to suggest ideas for the charity and to contribute to strengthening DAFFODILS.

Feedback
Whilst the facts and figures in this year's statements demonstrate the effectiveness and efficiency of the DAFFODILS organisation, the following statements from members better articulate the difference DAFFODILS has made to them.

Family comments: -

Daffodils is a lifeline for support/social inclusion for my family.

Daffodils is an important part of our lives, it has provided both my son and myself with friendships which we wouldn't otherwise have had, which has prevented us from becoming isolated in the community. His social skills have improved and he loves seeing his friends in Daffodils, and going on the trips they provide in the holidays.

Daffodils is an amazing charity, we would all as a family be lost without it. The support from the staff and other parents is amazing.

Family comments: -

Our son looks forward to his Daffodils activities, they lift his spirits so positively, impact his wellbeing (he beams) mine too.

Being a member of Daffodils has changed our lives. I no longer feel alone. I know if I need help of any kind Daffodils is there for us. We have made so many, friends for life, which to me is most important. We so look forward to the weekly events and all the summer trips where we are altogether having fun and making memories. I was in a very bad place before I joined Daffodils, I might have looked ok, seemed ok, acted ok but I wasn't. Daffodils has changed all that and for that, I thank you.

All the staff at Daffodils are incredible people. They go above and beyond; our life has changed for the better. Never felt more of a family than we are now. The love and support that is shared between us all. We hate missing Daffs events and not seeing our Daffs family. It is part of our daily lives and routines.

My family have been supported in many ways over many years. We have built up a network of friends both ourselves and our children. DAFFODILS provide lots of opportunities to socialise that without them we would not have had. Thank You.

Without Daffodils our family would be isolated, Daffodils have created a safe welcoming environment for families coping with a CYP with learning difficulties.

Daffodils provides us with a great network of friends for us as parents and our children in similar circumstances that regularly offers advice, support, humour and fun! Without Daffodils I literally have no idea what we would do or how we would do it. It keeps us sane; we get to go places we would never go and make friendships we would never make. We have been members for over 10 yrs. and can only hope we will be members in another 10 years to come.
Daffodils has changed our lives. We are so well supported in activities and have more confidence going out on trips. The whole Daffodils team are wonderful with our girls, making them feel loved and included and have supported us amazingly through some difficult times. Thank you.

We have been members of Daffodils since my daughter was three, she is now twenty-three it is marvellous for us! Meeting up and making new friends at Daffodils gatherings and our fab trips out and about have enriched our lives so much. Thank you to all Daffodils staff, amazing.

Daffodils, you bring out the best in our children and us as parents. We are delighted to be a part of this amazing support group. It's amazes me how you and your staff care and support all of our families, thank you.

We have been members for about 18 months with the most important inclusion non judgement and warmth. I have felt anxiety levels decrease over this time which has led to me being able to enjoy my time with my children and more importantly spending some 121 time with each. Staff have been incredible providing engagement support and friendship. I look forward to perhaps getting further involved with the charity in the future once my kids grow a little. Thank you for everything you have given my family so much opportunity and equality.

We have been members since my children were young, they are 20 and 19 now, and we would be lost without Daffodils. We can come to activities without feeling out of place or being stared at for the children/young people being themselves. We enjoy meeting new people and making friends, which has led to my son having a good bunch of friends in Daffodils. Luckily for us we meet up outside of Daffodils which gives the group of lads a small sense of normality. The staff are amazing with the children/young people and know them so well, they know when there is something wrong or they are upset and work with them to make them feel better. The support from staff and the whole group is amazing.

We have been members for many years, and every year has got better, meeting with friends and getting involved with all the activities have been amazing. Our daughter would be totally lost without her Daffodils.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

Family comments: -

We've been with Daffodils for over 15 years,1st as a sibling member then as a full member with our daughter's and we've enjoyed every minute. It's nice to be able to go out and be with people in the same boat who deal with the same struggles. The staff are so friendly and approachable, and offer help to everyone in the group. We'd be lost without Daffodils; we've made so many memories over the years and it's all thanks to you. Thank you.
Daffodils amazing, supportive, very welcoming, happy, comfortable, brings out the best in all our children and parents. Thank you.

Our family has benefited by joining D.A.F.F.O.D.I.L.S as it's the only place both my children feel comfortable, which has boosted their confidence. Both my children can be themselves and not be judged. Staff are amazing. And talking to other parents/carers definitely helps as a parent of children with additional needs.

Social inclusion, a fun and safe group to support our family. Without that support life for our son would be very isolated.

Being part of Daffodils means we can take part in such fun activities without anxiety and keep in touch with and support other families with their own individual's needs.

Daffodils has had a massive positive impact on our family all our family have made such lovely friendships and the support Daffodils give is second to none.

Thank you, DAFFODILS, you do such an amazing job. I'm gaining more and more confidence and I am really enjoying being part of it all. We have been made to feel really welcome and the girls are having a fab time.
I know we've not been members for very long but we already feel like part of the family. Thanks so much for all the opportunities that you've given us as a family so far, and we look forward to making many more amazing/happy memories.

We honestly can't sing your praises as a group enough!!! What a huge difference you have all made to our family in such a short space of time!! We absolutely love you all.

My daughter is so happy she has been exited all day to finally meet some of the team at Daffodils as we moved here in January. We signed up just before lockdown so not yet met anyone! She is a very happy girl tonight as she got to meet them and also receive a lovely pack! Thank you for all you do, it means a lot to us.

Thank you so much Daffodils for my daughter's craft/art sets. It has been so very much appreciated and so fabulous of all the staff to continue showing their support during this scary pandemic. It was lovely seeing Daffodils staff. Can't wait for when we can all get together again and our children can play with each other.

Thank you, DAFFODILS, once again for your continued support during these difficult times. My daughter has loved receiving these packs and enjoyed all the different things within them, they have helped so much. She looks forward to seeing staff and having a chat and we can't wait for when we can all be together again.

So lovely to see so many Daffodils friends- Our son was so excited and actually stayed most of the way through, which is a 1st. He doesn't usually sit longer than a few mins for anything. Thank you so much.

Fantastic as usual. Love this, as a parent I would just like to say a big thanks to all the staff for their updates and support you have all been giving and to everyone involved in the summer programme. All your support has made a huge difference to our lives and we wouldn't know what to do without you all. Also well done to all on their achievements. I am so proud to be a part of Daffodils by being a trustee.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

Family comments: -

These packs have got my daughter through lockdown!! Thank you so much for everything you have done for all these people.

Oh my gosh, I'm so emotional right now. This is wonderful and you are all truly amazing, thank you so much for everything you do and all the support. We love you all.

You are all amazing and we can't thank you enough for all that you do. You brightened our days with all those lovely packs and chats. Thank you so much Daffodils.

Daffodils you are AMAZING. Thank you for all your hard work and getting us and our children through this uncertain time. We as a family are so happy to be a part of this wonderful family support group and look forward to seeing all the staff and the members again soon.

2020 has definitely been a very challenging year and knowing the Daffs family has been there in the background offering support and looking forward to the packs each week has definitely made things better. Seeing how our son responded seeing his Daffs friends last week was proof of how important they are to him, so thank you for everything.

How lovely to see and hear our Daffodils family being so happy and cheery. We have loved all the craft and activity packs you have sent and knowing we have your support has meant the world. Take care everyone.

A big Thank you to all of the staff for all of your hard work throughout lock down, making and delivering packs has made a hard time so much easier knowing that at least we had packs to look forward to and things to take our minds off not being able to go out. We were able to paint, draw and puzzle and watch films with munchies gratefully received from the staff that took time to have a natter on the door step, such a great group to be part of.

I would just like to add my own thoughts as to the thanks and continued support from each and every staff member of Daffodils, without their enthusiasm, help, humour and bright yellow smiles, things would be so much harder for our children, young adults and our families. Words are not enough, but from me and my family, thank you.

Thank you, Daffodils, for your support during lockdown. Thank you for those fab bingo sessions, goodies and craft packs. You are all amazing!

Thank you, Daffodils, for just being there! Always there if needed! You always go that extra mile to help, to listen offer advice and I thank you for that.

Thank you everyone at Daffs for going that extra mile and continuing to work and getting these absolutely fantastic packs to our doors. It's been lovely to actually see some of you. For our daughter, actually physically seeing the staff in person has been a reminder that our Daffs family are still around in this crazy time. Saying that, we can't wait till we are allowed to get back to some sort of normal and get to seeing most of you week in week out. Thank you again.

Financial review

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

Reserves policy
The charity's reserves are generated from unrestricted sources i.e. donations, fundraising and admissions, and are reviewed annually.

Daffodils have maintained its financial reserves in line with its internal policy.

The reserves achieve two aims.

Firstly, if we are unable to secure future funding streams the charity can manage its affairs in a professional and controlled way and bring the charity to a successful close without any outstanding liability and with a phased withdrawal of support to our members, many of whom have DAFFODILS as their principle source of respite.

Secondly, that current and future funders can be assured that DAFFODILS will continue, as it always has, to utilise their specific funding to achieve their individual outcomes.

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

Daffodils has achieved exceptional performances this year and has delivered much needed benefit to the Flintshire children and young people's disability community.

At this time, COVID-19 restrictions are easing but have not eased to the point where DAFFODILS can resume its previous successful activities often with groups of 100+ people from 30+ families at a single event.

Our hope for next year is that we can ease back into the new normal, with most likely shorter events attended by families who have booked a place, outdoor events and continuing the virtual programme.

With the continued professionalism of our staff, generosity of our funders and the commitment and drive of our trustees and other volunteers, our beneficiaries can look forward to much needed respite in 2020/21 which will align to the Welsh Assembly and Government guidance.

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

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr R Hayes
Mrs A Jones
Mrs L Edsall
Mrs H Henderson
Mrs L Peters
Mrs R Foley
Miss S Brown
Mrs A Williams
Ms D Norry (Resigned 8 November 2019)

Recruitment and appointment of new trustees
The members of the group will nominate and elect, from amongst the membership, a Chairperson, a Secretary and a Treasurer and a committee consisting of not less than four members or no more than fifteen members who shall hold office from the conclusion of that meeting.

The committee may also from time to time co-opt persons from outside of the membership provided that the number of co-opted trustees does not exceed one third, to a maximum of three, of the total membership of the Board.

As the constitution requires, the Daffodils executive committee retire from office at each Annual General Meeting and are required to be nominated and then re-elected should they wish to continue in office.

The outgoing committee at the 2020 AGM will have a collective experience on the Daffodils executive exceeding 40 years.

Their voluntary commitment to the charity is a corner stone of the charity's success and it is with great hope that they will all seek re-election. Arrangements are in place to hold the 2020 AGM online whilst aligning to the requirements of the constitution.

Organisational structure
The Board of Trustees is responsible for the strategic direction and policy of the charity.
The day to day running of the charity is delegated to a small number of part time staff, who are supported by volunteers.

Induction and training of new trustees
All new committee members understand they are acting as trustees and are invited to attend a training meeting to familiarise themselves with the charity and the context within which it operates, the training session covers:

1. The obligations of the trustee; including charity commission guidance documentation on the subject, CC03 - The Essential Trustee What you need to know.

2. The main documents which set out the operational framework of the charity including the Constitution and operational policies.

3. Resourcing and the current financial position as set out in the latest published accounts.

4. Future plans and objectives.

Risk management
The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.
In 2018/19 the Trustees have revisited the Charity Commission guidance 'Hallmarks of an effective charity' and have agreed there are adequate internal controls in place to cover any significant risks to the Charity.

They will, of course, continue to monitor and review the risk assessment process on an ongoing basis.

GDPR
The trustees continue to ensure compliance with the Data Protection Act 2018 (GDPR).

The overarching policy is issued to each member family with a privacy notice detailing how their data is managed.

All of our members have given us their fully informed consent to manage the data we need to manage the charity in an efficient and effective way.

Our GDPR Principles
- We will process all personal data fairly and lawfully.
- We will only process personal data for specified and lawful purposes.
- We will hold relevant and accurate personal data.
- We will not retain personal data for longer than is necessary.
- We will keep all personal data secure.

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

Mr R Hayes
Trustee
Dated: 6 November 2020

Mrs A Jones
Trustee
Dated:6 November 2020

DAFFODILS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAFFODILS

I report to the trustees on my examination of the financial statements of Daffodils (the charity) for the year ended 31 August 2020.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or

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 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 financial statements to be reached.

M J Langton Davies

Melanie Langton-Davies ACA, FCCA
Azets Audit Services
Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD
Wales

Dated: 6 November 2020

DAFFODILS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and grants	3	5,570	138,993	144,563	3,360	138,295	141,655
Other trading activities	4	41,323	3,272	44,595	38,902	-	38,902
Investments	5	40	-	40	37	-	37
Total income		46,933	142,265	189,198	42,299	138,295	180,594
Expenditure on:							
Tuck shop	6	3,233	-	3,233	4,916	-	4,916
Charitable activities	7	38,781	125,725	164,506	28,556	133,032	161,588
Total resources expended		42,014	125,725	167,739	33,472	133,032	166,504
Gross transfers between funds		-	-	-	5,552	(5,552)	-
Net income for the year/ Net movement in funds		4,919	16,540	21,459	14,379	(289)	14,090
Fund balances at 1 September 2019		76,133	14,471	90,604	61,754	14,760	76,514
Fund balances at 31 August 2020		81,052	31,011	112,063	76,133	14,471	90,604

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

All income and expenditure derive from continuing activities.

DAFFODILS

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	**10**		4,179		5,656
Current assets					
Debtors	**11**	1,660		1,734	
Cash at bank and in hand		109,383		85,732	
		111,043		87,466	
Creditors: amounts falling due within one year	**12**	(3,159)		(2,518)	
Net current assets			107,884		84,948
Total assets less current liabilities			112,063		90,604
Income funds					
Restricted funds	**13**		31,011		14,471
Unrestricted funds					
Designated funds	**14**	58,000		-	
General unrestricted funds		23,052		76,133	
			81,052		76,133
			112,063		90,604

The financial statements were approved by the Trustees on 6 November 2020

Mr R Hayes
Trustee

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements 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) (effective 1 January 2019)". 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.

1 Accounting policies **(Continued)**

1.5 Expenditure

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

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.

3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	**2020**	**2020**	2019	2019	2019
	£	**£**	**£**	£	£	£
Donations and gifts	5,570	-	5,570	3,360	-	3,360
Grants	-	138,993	138,993	-	138,295	138,295
	5,570	138,993	144,563	3,360	138,295	141,655
Donations and gifts						
Donations	5,570	-	5,570	3,360	-	3,360
	5,570	-	5,570	3,360	-	3,360
Grants receivable for core activities						
Flintshire County Council: Carers Grant	-	4,412	4,412	-	13,237	13,237
Flintshire County Council: Families First Parenting	-	5,000	5,000	-	5,000	5,000
Flintshire County Council: Families First Disability	-	54,862	54,862	-	63,959	63,959
Children in Need	-	34,681	34,681	-	32,051	32,051
The Steve Morgan Foundation	-	25,009	25,009	-	20,000	20,000
Co-Operative Community Fund	-	1,486	1,486	-	1,975	1,975
Tesco Bags for Help	-	-	-	-	73	73
TSB Charity Fund	-	1,607	1,607	-	2,000	2,000
Happy Days Children's Charity	-	1,000	1,000	-	-	-
National Lottery Awards for All	-	10,000	10,000	-	-	-
Other	-	936	936	-	-	-
	-	138,993	138,993	-	138,295	138,295

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2020	2020	2020	2019
	£	£	£	£
Tuck shop income	3,145	-	3,145	5,691
Social lotteries	292	-	292	1,188
Excursion receipts, subscriptions and general income	37,886	3,272	41,158	32,023
Other trading activities	41,323	3,272	44,595	38,902

5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	40	37

6 Tuck shop

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Trading costs		
Tuck shop expenses	3,233	4,916
	3,233	4,916

7 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Staff costs	67,642	70,514
Depreciation and impairment	1,477	1,087
Insurance and subscriptions	753	878
Office costs (including PPS)	4,225	4,374
Volunteers expenses	693	1,843
Tutors	120	440
Excursions and admissions	46,713	53,651
Workshops and entertainments	4,343	4,955
Hire of venues	6,460	12,513
Arts and crafts (including craft packs)	27,820	6,184
Sports equipment	-	969
Motor expenses	1,348	1,042
Repairs and renewals	-	128
Sundry expenses	1,992	2,023
Bank charges	404	471
Accountancy	516	516
	164,506	161,588
	164,506	161,588
Analysis by fund		
Unrestricted funds	38,781	28,556
Restricted funds	125,725	133,032
	164,506	161,588

8 Trustees

Trustees' expenses
The trustees claimed expenses to the value of £577 during the year ended 31 August 2020 (2019: £589).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Part time staff	12	12

Employment costs	2020 £	2019 £
Wages and salaries	67,642	70,514

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

10 Tangible fixed assets

	Equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 September 2019	7,307	4,800	12,107
At 31 August 2020	7,307	4,800	12,107
Depreciation and impairment			
At 1 September 2019	4,851	1,600	6,451
Depreciation charged in the year	517	960	1,477
At 31 August 2020	5,368	2,560	7,928
Carrying amount			
At 31 August 2020	1,939	2,240	4,179
At 31 August 2019	2,456	3,200	5,656

11 Debtors

Amounts falling due within one year:	2020 £	2019 £
Prepayments and accrued income	1,660	1,734

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	3,159	2,518

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 September 2018	Incoming resources	Resources expended	Transfers	Balance at 1 September 2019	Incoming resources	Resources expended	Balance at 31 August 2020
	£	£	£	£	£	£	£	£
Flintshire County Council - Carers Grant	342	13,238	(8,808)	-	4,772	4,413	(8,506)	679
Flintshire County Council - Families First Parenting	162	5,000	(4,563)	-	599	5,000	(5,158)	441
Flintshire County Council - Families First Disability	-	63,959	(55,123)	(3,350)	5,486	54,861	(54,630)	5,717
Children in Need	2,596	32,052	(32,104)	-	2,544	34,681	(18,771)	18,454
Steve Morgan Foundation	-	19,999	(17,797)	(2,202)	-	25,009	(25,009)	-
Williams Family Foundation	4,776	1,975	(6,751)	-	-	-	-	-
Morrisons Foundation	2,484	-	(2,484)	-	-	-	-	-
TSB Charity Partnership	459	-	(459)	-	-	1,607	-	1,607
Co-Operative Community Fund	-	73	-	-	73	1,486	(718)	841
Toyota Charitable Trust	1,821	-	(1,821)	-	-	-	-	-
Tata Steel Building Systems	2,120	-	(2,120)	-	-	-	-	-
Tesco Bags for Help	-	2,000	(1,003)	-	997	-	(997)	-
Happy Days Children's Charity	-	-	-	-	-	1,000	(1,000)	-
FLVC - Emergency Covid-19 funding	-	-	-	-	-	936	(936)	-
National Lottery Awards for All - Emergency Covid-19 funding	-	-	-	-	-	10,000	(10,000)	-
Flamingoland refunds	-	-	-	-	-	3,272	-	3,272
	14,760	138,296	(133,033)	(5,552)	14,471	142,265	(125,725)	31,011

13 Restricted funds **(Continued)**

Funding Bodies

Flintshire County Council: Carers Grant
Carers Grant funds the manning and certain support expenses of the Daffodils office which provides an advocacy advice and support service to members.

Flintshire County Council: Families First (including Families First Parenting & Families First Disability)
Families First funding supports all weekend events that Daffodils executes in the local community, along with youth club services (from April 2014) and a proportion of excursion costs. This also includes staffing costs at events.

Funding is also provided towards welfare and parental support given at the events and activities.

Children in Need
Children in Need provides funding to support the provision of soft play, workshops and excursion services by the charity including staffing costs.

The Steve Morgan Foundation
The Steve Morgan Foundation grant provides support for the overall costs in providing the service as a whole including staff salaries.

Williams Family Foundation
Williams Family Foundation provides supplementary funding to support the excursion costs of the charity to venues like Chester Zoo Lanterns and pantomimes.

13 Restricted funds **(Continued)**

Morrisons Foundation
Morrisons Foundation provides supplementary funding to support trampolining and soft play activities.

TSB Charity Partnership
TSB Charity Partnership provides supplementary funding to support additional excursions and parties.

Co-Operative Community Fund
Co-Operative Community Fund provides supplementary funding to support excursions to venues like Chester Zoo and the annual Christmas party.

Toyota Charitable Trust
Toyota Charitable Trust provides supplementary funding for events in Alyn Waters, excursion to Knowsley Safari Park, Buckley Sports Centre hire and for the annual Christmas Party.

Tata Steel Building Systems
Tata Steel Building Systems provided supplementary funding towards the Daffodils annual holiday to Flamingoland in 2019.

Tesco Bags for Help
Tesco Bags for Help provided supplementary funding towards the Christmas party.

Happy Days Children's Charity
Happy Days Children's Charity provides supplementary funding to support additional excursions.

Emergency COVID-19 funding
In addition to the funding for our planned events, we have received generous emergency COVID-19 funding from FLVC, National Lottery Awards for All and the Steve Morgan Foundation to support our COVID-19 responses.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Incoming resources	Balance at 1 September 2019	Transfers	Balance at 31 August 2020
	£	£	£	£
Designated fund	-	-	58,000	58,000
	-	-	58,000	58,000

15 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019	Restricted funds 2019	Total 2019
	£	£	£	£	£	£
Fund balances at 31 August 2020 are represented by:						
Tangible assets	4,179	-	4,179	5,656	-	5,656
Current assets/ (liabilities)	76,873	31,011	107,884	70,477	14,471	84,948
	81,052	31,011	112,063	76,133	14,471	90,604

16 Financial commitments, guarantees and contingent liabilities

At 31 August 2020 the charity had no contingent liabilities.

17 Capital commitments

At 31 August 2020 the charity had no capital commitments.

18 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

19 Going concern

The charity has informed management and they are constantly reviewing the guidelines given by the UK Government and adapting their business accordingly so as to best service their clients whilst keeping their staff safe. Regular board meetings ensure communication between informed management and allow for changes to be implemented in a controlled and structured manner.

There is no evidence of a reduction to funding in the next 12 months, supported by the budgets prepared by management so it is felt that the going concern assumption remains appropriate.