

**DAFFODILS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**



# DAFFODILS

## LEGAL AND ADMINISTRATIVE INFORMATION

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### 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*

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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.

# **DAFFODILS**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 AUGUST 2020**

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#### **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.

# DAFFODILS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2020

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#### **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.

# DAFFODILS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2020

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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.

## DAFFODILS

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2020

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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 excited 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.



## **DAFFODILS**

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 AUGUST 2020**

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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**

## DAFFODILS

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2020

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##### **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)

# **DAFFODILS**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2020***

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### **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.

# DAFFODILS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2020

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#### 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).

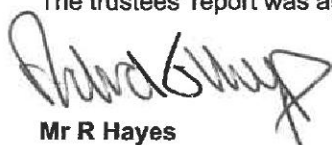
The overarching policy is issued to each member family with a privacy notice detailing how their data is managed.

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

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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.



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 £
<b>Income from:</b>							
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
<b>Total income</b>		<b>46,933</b>	<b>142,265</b>	<b>189,198</b>	<b>42,299</b>	<b>138,295</b>	<b>180,594</b>
<b>Expenditure on:</b>							
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
<b>Total resources expended</b>		<b>42,014</b>	<b>125,725</b>	<b>167,739</b>	<b>33,472</b>	<b>133,032</b>	<b>166,504</b>
Gross transfers between funds		-	-	-	5,552	(5,552)	-
<b>Net income for the year/ Net movement in funds</b>		<b>4,919</b>	<b>16,540</b>	<b>21,459</b>	<b>14,379</b>	<b>(289)</b>	<b>14,090</b>
Fund balances at 1 September 2019		76,133	14,471	90,604	61,754	14,760	76,514
<b>Fund balances at 31 August 2020</b>		<b>81,052</b>	<b>31,011</b>	<b>112,063</b>	<b>76,133</b>	<b>14,471</b>	<b>90,604</b>

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

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

Mr R Hayes  
Trustee





# DAFFODILS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

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### 1 Accounting policies

#### Charity information

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



# DAFFODILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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### 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.

# DAFFODILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 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
	<u>5,570</u>	<u>138,993</u>	<u>144,563</u>	<u>3,360</u>	<u>138,295</u>	<u>141,655</u>
<b>Donations and gifts</b>						
Donations	5,570	-	5,570	3,360	-	3,360
	<u>5,570</u>	<u>-</u>	<u>5,570</u>	<u>3,360</u>	<u>-</u>	<u>3,360</u>
<b>Grants receivable for core activities</b>						
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	-	-	-
	<u>-</u>	<u>138,993</u>	<u>138,993</u>	<u>-</u>	<u>138,295</u>	<u>138,295</u>

# DAFFODILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 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	<u>41,323</u>	<u>3,272</u>	<u>44,595</u>	<u>38,902</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Interest receivable	<u>40</u>	<u>37</u>

### 6 Tuck shop

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
<u>Trading costs</u>		
Tuck shop expenses	3,233	4,916
	<u>3,233</u>	<u>4,916</u>

# DAFFODILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 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
	<u>164,506</u>	<u>161,588</u>
	<u>164,506</u>	<u>161,588</u>
<b>Analysis by fund</b>		
Unrestricted funds	38,781	28,556
Restricted funds	125,725	133,032
	<u>164,506</u>	<u>161,588</u>

### 8 Trustees

#### Trustees' expenses

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

# DAFFODILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Part time staff	12	12
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	£	£
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 £
<b>Cost</b>			
At 1 September 2019	7,307	4,800	12,107
At 31 August 2020	7,307	4,800	12,107
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
At 31 August 2020	1,939	2,240	4,179
At 31 August 2019	2,456	3,200	5,656

### 11 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
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

# DAFFODILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 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:

	Balance at 1 September 2018 £	Movement in funds		Transfers	Balance at 1 September 2019 £	Movement in funds		Incoming resources £	Resources expended £	Balance at 31 August 2020 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £			
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		

# DAFFODILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2020

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13	Restricted funds	(Continued)
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#### 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.

# DAFFODILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 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.



# DAFFODILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 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		Transfers	Balance at 31 August 2020
	Incoming resources	Balance at 1 September 2019		
	£	£	£	£
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.