

DAFFODILS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021



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.

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

DAFFODILS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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.

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

DAFFODILS

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.

DAFFODILS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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

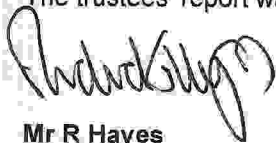
- We will process all personal data fairly and lawfully.
 - We will only process personal data for specified and lawful purposes.
 - We will hold relevant and accurate personal data.
 - We will not retain personal data for longer than is necessary.
 - We will keep all personal data secure.
-

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

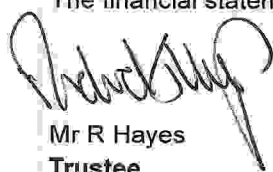
All income and expenditure derive from continuing activities.

DAFFODILS

BALANCE SHEET AS AT 31 AUGUST 2021

	Notes	2021 £	£	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	
		<u>96,773</u>		<u>111,043</u>	
Creditors: amounts falling due within one year	12	<u>(4,620)</u>		<u>(3,159)</u>	
Net current assets			92,153		107,884
Total assets less current liabilities			<u>94,855</u>		<u>112,063</u>
Income funds					
Restricted funds	13		6,583		31,011
<u>Unrestricted funds</u>					
Designated funds	14	60,000		58,000	
General unrestricted funds		<u>28,272</u>		<u>23,052</u>	
			88,272		81,052
			<u>94,855</u>		<u>112,063</u>

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


Mr R Hayes
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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.

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>4,046</u>	<u>116,594</u>	<u>120,640</u>	<u>5,570</u>	<u>138,993</u>	<u>144,563</u>
Donations and gifts						
Donations	-	-	-	5,570	-	5,570
Other	4,046	-	4,046	-	-	-
	<u>4,046</u>	<u>-</u>	<u>4,046</u>	<u>5,570</u>	<u>-</u>	<u>5,570</u>
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
	<u>-</u>	<u>116,594</u>	<u>116,594</u>	<u>-</u>	<u>138,993</u>	<u>138,993</u>

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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 £
<u>Trading costs</u>		
Tuck shop expenses	734	3,233
	734	3,233

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>146,872</u>	<u>164,506</u>
	<u>146,872</u>	<u>164,506</u>
Analysis by fund		
Unrestricted funds	5,850	38,781
Restricted funds	141,022	125,725
	<u>146,872</u>	<u>164,506</u>

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	<u>13</u>	<u>12</u>
Employment costs	2021 £	2020 £

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

9	Employees	(Continued)	
	Wages and salaries	79,565	67,642
		<u>79,565</u>	<u>67,642</u>
	There were no employees whose annual remuneration was £60,000 or more.		
10	Tangible fixed assets		
		Equipment	Motor vehicles
		£	£
	Cost		Total
	At 1 September 2020	7,307	4,800
		<u>7,307</u>	<u>4,800</u>
	At 31 August 2021	7,307	4,800
		<u>7,307</u>	<u>4,800</u>
	Depreciation and impairment		
	At 1 September 2020	5,368	2,560
	Depreciation charged in the year	517	960
		<u>5,368</u>	<u>2,560</u>
	At 31 August 2021	5,885	3,520
		<u>5,885</u>	<u>3,520</u>
	Carrying amount		
	At 31 August 2021	1,422	1,280
		<u>1,422</u>	<u>1,280</u>
	At 31 August 2020	1,939	2,240
		<u>1,939</u>	<u>2,240</u>
11	Debtors		
		2021	2020
	Amounts falling due within one year:	£	£
	Prepayments and accrued income	1,597	1,660
		<u>1,597</u>	<u>1,660</u>
12	Creditors: amounts falling due within one year		
		2021	2020
		£	£
	Accruals and deferred income	4,620	3,159
		<u>4,620</u>	<u>3,159</u>

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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 2019 £	Movement in funds			Transfers £	Balance at 1 September 2020 £	Movement in funds			Transfers £	Balance at 31 August 2021 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
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)	-	-	-
NEWGIS 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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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.	

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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.	

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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.