

DAFFODILS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022



DAFFODILS

LEGAL AND ADMINISTRATIVE INFORMATION

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

DAFFODILS

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 23

DAFFODILS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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

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

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

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

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

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

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

Impact of COVID 19

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

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

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

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

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and performance

Charitable activities

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

These events included:—

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

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

Funding

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

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

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

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

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

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

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

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

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Community Links

DAFFODILS is very much a member led organisation.

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

Feedback

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

Family comments: -

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

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

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

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

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

- Made family feel less isolated in these difficult times.

- Very welcoming and supportive group.

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

- Excellent collaboration and building confidence.

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

- Daffodils have been there for everyone.

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

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

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

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

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

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

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Family comments: -

- To allow our children to be who they are and not have to look over our shoulder and worry. As the parent, I feel supported and among people that go through challenges and experiences that I/we go through as a family. Thank you for all you do Daffodils, you are another lifeline for some of us.
- Daffodils is my son's safe space to be himself and do fun activities with his friends. We have been heavily supported by being members, we have a sense of belonging. Very supportive and inclusive.
- It's given us freedom to take part in activities without feeling like people are judging the way our daughter behaves.
- Daffodils has been an incentive for my son to leave the house after struggling since before Covid.
- After lock down, we as a family struggled in lock down. It was lovely to slowly get back to some sort of normality, and now over the summer it's been really helpful for our family to be able to have gone onto trips out with our Daffodils friends without which we'd be isolated.
- Having a safe and non-judgmental place to go where you can find help and support is everything.
- Daffodils are a wonderful support to our family. Having the monthly calendar of events and trips that you can just book on to takes away all of the stress of trying to plan ahead. Staff are always happy to help and support you.
- The more socially accepted we feel as a family the happier we become.
- Daffodils is great, the support we receive as a family is second to none, my son's confidence has gone from strength to strength, staff enable him to become more independent during the activities on offer and to have lots of fun.
- Daffodils has been a fantastic support for us already and our son really enjoyed himself and is keen to attend more sessions and with that friendships will happen, I'm sure.
- You have provided social activities we would never have had without you and so stopped us from being isolated.

Financial review

Reserves policy

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

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

The reserves achieve two aims.

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

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

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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

Plans for future periods

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

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

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

Structure, governance and management

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

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

Mr. R Hayes

Mrs. A Jones

Mrs. L Edsall

Mrs. H Henderson

Mrs. L Peters

Mrs. R Foley

Miss. S Taylor

Mrs. A Williams

Mrs. E Large

(Resigned 11 November 2021)

Mrs. T Waltham

(Resigned 11 November 2021)

Mrs. H Hughes

Recruitment and appointment of new trustees

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

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

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

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

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Organisational structure

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

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

Induction and training of new trustees

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

1. The obligations of the trustee; including charity commission guidance documentation on the subject, CC03 - The Essential Trustee What you need to know.
2. The main documents which set out the operational framework of the charity including the Constitution and operational policies.
3. Resourcing and the current financial position as set out in the latest published accounts.
4. Future plans and objectives.

Risk management

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

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

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

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

GDPR

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

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

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

Our GDPR Principles

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

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

Mr. R Hayes
Trustee

Mrs. A Jones
Trustee

3 November 2022



DAFFODILS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DAFFODILS

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

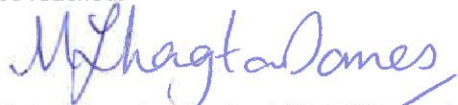
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



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

Dated: 2 December 2022

DAFFODILS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022

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

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

All income and expenditure derive from continuing activities.

DAFFODILS

BALANCE SHEET

AS AT 31 AUGUST 2022

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

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

Mr. R Hayes
Trustee



DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

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

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

Equipment	20% on cost
Motor vehicles	20% on cost

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

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

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and grants

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

3 Donations and grants

(Continued)

Grants receivable for core activities

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

4 Other trading activities

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

5 Investments

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

6 Tuck shop

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Trading costs		
Tuck shop expenses	2,700	734
	<u>2,700</u>	<u>734</u>

7 Charitable activities

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

8 Trustees

Trustees' expenses

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

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Part time staff	11	13

Employment costs

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

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

10 Tangible fixed assets

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

11 Debtors

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>3,655</u>	<u>4,620</u>

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

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 2022

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 2022

13 Restricted funds

(Continued)

FLVC Winter Pressures Grant

A one off grant to provide additional activities during Jan to June 2022.

FLVC Social Isolation Grant

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

FLVC Summer of Fun

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

Toyota Charitable Trust

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

Postcode Community Trust

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

14 Analysis of net assets between funds

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

15 Designated funds

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

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

16 Financial commitments, guarantees and contingent liabilities

At 31 August 2022 the charity had no contingent liabilities.

17 Capital commitments

At 31 August 2022 the charity had no capital commitments.

18 Related party transactions

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

19 Going concern

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

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