

DAFFODILS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023



DAFFODILS

LEGAL AND ADMINISTRATIVE INFORMATION

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

DAFFODILS

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DAFFODILS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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

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

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

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

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

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

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

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

Reducing Isolation

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

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

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

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and performance

Charitable activities

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

The total attendance at these events was 10,783.

These events included:—

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

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

Funding

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

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

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

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

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

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

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

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

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Community Links

DAFFODILS is very much a member led organisation.

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

Feedback

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

Family comments: -

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

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

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

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

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

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

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

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

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Family comments: -

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

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

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

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

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

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

"My daughter has become more confident since joining Daffodils."

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

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

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Family comments -

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

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

"Daffodils have given us a 'safe' place to allow our child to be himself without fear of judgement or discrimination. They have made us all feel valued and have offered lots of support & advice which has been invaluable to our family. Not only has my ALN son been accepted with open arms, my non ALN son has also been accepted and loves attending, he benefits from having a break from his brotherly carer role. Can't thank Daffodils enough for all they do."

"Daffodils has given us a chance to participate in activities with families who are going through the same as you. There's no judgement- only help. Can I also add that the Daffodils staff are absolutely amazing!!"

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

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

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

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

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

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

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

Reserves policy

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

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

The reserves achieve two aims.

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

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

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

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

Plans for future periods

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

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

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

Structure, governance and management

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

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

Mr. R Hayes

Mrs. A Jones

Mrs. L Edsall

Mrs. H Henderson

Mrs. L Peters

Mrs. R Foley

Miss. S Taylor

Mrs. A Williams

Mrs. H Hughes

Mr O Hughes

(Appointed 23 May 2023)

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Recruitment and appointment of new trustees

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

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

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

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

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

Co-Opted Trustees

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

DAFFODILS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Organisational structure

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

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

Induction and training of new trustees

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

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

Risk management

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

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

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

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

GDPR

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

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

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

Our GDPR Principles

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

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

Mr. R Hayes
Trustee



8 November 2023

Mrs. A Jones
Trustee



DAFFODILS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DAFFODILS

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

Responsibilities and basis of report

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

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

Independent examiner's statement

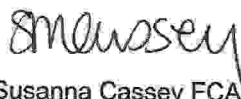
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting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

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

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

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

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



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

Dated: 8 November 2023

DAFFODILS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

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

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

All income and expenditure derive from continuing activities.

DAFFODILS

BALANCE SHEET

AS AT 31 AUGUST 2023

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

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

Mr. R Hayes
Trustee



DAFFODILS

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2023

1 Critical accounting estimates and judgements

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

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

2 Accounting policies

Charity information

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

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

2.2 Going concern

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

2.3 Charitable funds

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

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

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

2 Accounting policies

(Continued)

2.4 Income

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

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

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

2.5 Expenditure

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

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

2.6 Tangible fixed assets

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

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

Equipment	20% on cost
Motor vehicles	20% on cost

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

2.7 Impairment of fixed assets

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

2.8 Cash and cash equivalents

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

2 Accounting policies

(Continued)

2.9 Employee benefits

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

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

3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	7,114	-	7,114	2,297	-	2,297
Grants	-	87,617	87,617	-	144,081	144,081
	<u>7,114</u>	<u>87,617</u>	<u>94,731</u>	<u>2,297</u>	<u>144,081</u>	<u>146,378</u>
Donations and gifts						
Donations	7,114	-	7,114	2,297	-	2,297
	<u>7,114</u>	<u>-</u>	<u>7,114</u>	<u>2,297</u>	<u>-</u>	<u>2,297</u>
Grants receivable for core activities						
Flintshire County Council: Carers Grant	-	22,643	22,643	-	8,825	8,825
Flintshire County Council: Families First Parenting	-	5,150	5,150	-	5,075	5,075
Flintshire County Council: Families First Disability	-	2,000	2,000	-	38,689	38,689
Children in Need	-	10,489	10,489	-	29,823	29,823
The Steve Morgan Foundation	-	-	-	-	18,333	18,333
Carers Trust Amser	-	14,162	14,162	-	-	-
Tesco Bags for Help	-	1,000	1,000	-	1,000	1,000
Flintshire Local Voluntary Council	-	-	-	-	7,863	7,863
Happy Days Children's Charity	-	2,700	2,700	-	3,000	3,000
Postcode Community Trust	-	-	-	-	24,424	24,424
Other	-	29,453	29,453	-	7,049	7,049
	<u>-</u>	<u>87,617</u>	<u>87,617</u>	<u>-</u>	<u>144,081</u>	<u>144,081</u>

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

4 Other trading activities

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

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	541	9
	<u>541</u>	<u>9</u>

6 Tuck shop

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Trading costs</u>		
Tuck shop expenses	4,593	2,700
	<u>4,593</u>	<u>2,700</u>

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

7 Charitable activities

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

8 Trustees

Trustees' expenses

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Part time staff	<u>12</u>	<u>11</u>

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

9 Employees (Continued)

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

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

10 Taxation

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

11 Tangible fixed assets

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

12 Debtors

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

13 Creditors: amounts falling due within one year

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

14 Restricted funds

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

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

14 Restricted funds

(Continued)

Funding Bodies

Flintshire County Council: Carers Grant

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

Flintshire County Council: Families First (including Families First Parenting & Families First Disability)

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

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

Flintshire County Council: Adult Community Learning

Provides funding to support the provision of monthly swimming and bowling activities including staff salaries.

Flintshire County Council: Youth Support

Provides supplementary funding to support weekly youth clubs along with staff costs.

Children in Need

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

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 2023

14 Restricted funds

(Continued)

Millenium Stadium Charitable Trust

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

Principality Building Society's Future Generations Fund

Provides supplementary funding to support activities and excursions.

Carers Trsu Amser programme

Provides funding to support the excursion costs of the charity to venues like Chester Zoo, pantomimes and theme parks for parent carers.

Tesco Bags for Help

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

Happy Days Children's Charity

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

FLVC Social Isolation Grant

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

Toyota Charitable Trust

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

Postcode Community Trust

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

15 Analysis of net assets between funds

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

16 Designated funds

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

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

17 Financial commitments, guarantees and contingent liabilities

At 31 August 2023 the charity had no contingent liabilities.

18 Capital commitments

At 31 August 2023 the charity had no capital commitments.

19 Related party transactions

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

DAFFODILS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

20 Going concern

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

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