

Charity number: 1080579

D.A.F.F.O.D.I.L.S.
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024



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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr. R Hayes
Mrs. A Jones
Mrs. L Edsall
Mrs. H Henderson
Mrs. L Peters
Mrs. R Foley
Mrs. H Hughes
Mr O Hughes
Mrs A R Jones

(Appointed 9 November
2023)

Ms K Trueman

(Appointed 9 November
2023)

Charity number

1080579

Principal address

38-42 High Street
Mold
Flintshire
CH7 1BH

Independent examiner

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

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

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

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

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

Objectives and activities

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

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

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

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

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

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

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

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

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance

Charitable activities

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

The total attendance at these events was 11,858

These events included:—

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

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

Funding

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

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

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

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Community Links

DAFFODILS is very much a member led organisation.

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

Feedback

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

Family comments: -

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

"Daffodils is a place for my child to be himself. He is able to express himself without fear of judgement or prejudice which he has to deal with a lot in the 'real world'. Being around & supported by others that are in the same/similar situation as yourself is invaluable. Daffodils staff make you feel extremely welcome & part of the community"

"Thank you again to Daffodils and staff, for such a great day, we have not been out so much with the family for so long.... you really do make a difference"

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

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

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

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

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

"Here's to another year of happy memories"

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

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Family comments: -

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Family comments -

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

"Our son can be himself in a supportive environment"

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

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

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

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

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

"Great impact and effective service"

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

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

"Been a life line to us"

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

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

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

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

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

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

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

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

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Family comments -

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Family comments -

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

"It means we can access events in the community that normally we might not do due to lack of support and worrying about being different. With Daffodils, we know there's no judgement and we can try things normally we wouldn't"

"I'm hoping our son continues to attend trips with Daffodils and begins to make bonds"

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

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

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

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

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

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

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

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

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

"Gained more experience and made us stronger"

"Daffodils has impacted us very positively. My boys are excited to go when I say we're going to Daffodils"

"The social side to being with Daffodils is so rewarding. We love the trips and youth club"

"Being able to socialise, for both my son and myself is very important. It helps reduce isolation, helps my son make friends and improve his social skills etc. Friends we have made in Daffodils has extended to outside of Daffodils too"

"Allowed child to begin to make new friendships in a safe place they are not judged by peers. Allowed me to meet other parents to chat with"

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

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Family comments -

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

"Daffodils has given my family invaluable help and support"

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

"We feel part of a community. Supported, in a non judgemental environment"

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

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

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

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

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

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

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

The principal funding sources can be analysed as follows:

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

Reserves policy

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

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

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

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

The reserves achieve two aims.

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

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

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

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

Plans for future periods

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

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

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

Structure, governance and management

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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

Mr. R Hayes

Mrs. A Jones

Mrs. L Edsall

Mrs. H Henderson

Mrs. L Peters

Mrs. R Foley

Miss. S Taylor

(Resigned 9 November 2023)

Mrs. A Williams

(Resigned 9 November 2023)

Mrs. H Hughes

Mr O Hughes

Mrs A R Jones

(Appointed 9 November 2023)

Ms K Trueman

(Appointed 9 November 2023)

Recruitment and appointment of new trustees

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

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

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

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

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

Co-Opted Trustees

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

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

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Organisational structure

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

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

Induction and training of new trustees

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

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

Risk management

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

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

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

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

GDPR

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

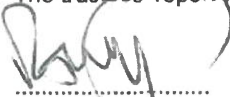
The overarching policy is issued to each member family with a privacy notice detailing how their data is managed.

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


Our GDPR Principles

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

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


.....
Mr. R Hayes
Trustee

Date: 7th MAR 2025


.....
Mrs. A Jones
Trustee

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF D.A.F.F.O.D.I.L.S.

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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



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

Dated: 12/03/2025.

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

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

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

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

All income and expenditure derive from continuing activities.

D.A.F.F.O.D.I.L.S.**BALANCE SHEET****AS AT 31 AUGUST 2024**

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

The financial statements were approved by the Trustees on 7th Mar 2025
Mr. R Hayes
Trustee

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

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

The charity constitution was adopted 25 November 1999.

The office address of the charity is:

38-42 High Street
Mold
Flintshire
CH7 1NZ

1.1 Accounting convention

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

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

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. See note 21.

1.3 Charitable funds

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

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

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

1.4 Income

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

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

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

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

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

Equipment	20% on cost
Motor vehicles	20% on cost

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Employee benefits

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

2 Critical accounting estimates and judgements

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

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

There are no critical accounting estimates or judgements.

3 Donations and grants

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

4 Other trading activities

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

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	1,156	541
	<hr/>	<hr/>

6 Trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Trading costs</u>		
Tuck shop expenses	4,527	4,593
	<hr/>	<hr/>
	4,527	4,593
	<hr/>	<hr/>

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

7 Charitable activities

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

8 Support costs

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

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

9 Trustees

Trustees' expenses

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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Part time staff	<u>12</u>	<u>12</u>
Employment costs	2024 £	2023 £
Wages and salaries	<u>78,201</u>	<u>71,034</u>

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

11 Taxation

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

12 Tangible fixed assets

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

13 Debtors

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

14 Creditors: amounts falling due within one year

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

15 Restricted funds

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

15 Restricted funds	(Continued)
Millenium Stadium Charitable Trust Provides funding to support the provision of monthly workshops and excursion services by the charity including staffing costs.	
Principality Building Society's Future Generations Fund Provides supplementary funding to support activities and excursions.	
Carers Trust Amser programme Provides funding to support for the overall costs in providing the services as a whole including staff salaries.	
Tesco Bags for Help Tesco Bags for Help provided supplementary funding towards the Christmas party.	
Happy Days Children's Charity Happy Days Children's Charity provides supplementary funding to support additional excursions.	

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

15 Restricted funds	(Continued)
FLVC Social Isolation Grant	A one off grant to provide additional activities and events to reduce social isolation after Covid 19 restrictions.
Toyota Charitable Trust	Grant to provide supplementary funding to the Daffodils programme of activities during 2022 and 2023 which includes excursions, soft play and nature wellbeing walks and picnics.
Postcode Community Trust	A yearly grant to provide funding for Daffodils weekly youth club, monthly Mold Leisure Centre event and supplementary funding for organisational charitable costs.
Archbishop of Wales Fund for Children	Grant to provide funding to support hire of Mold and Holywell leisure centres.
The following grants were received from local organisations to fund activities and events within the current programme:	
Co-op Community	
Ardagh Group	
Burntwood rugby club event	
Synthite	
Roberts Roofing	

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

16 Designated funds

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

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

17 Analysis of net assets between funds

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

18 Financial commitments, guarantees and contingent liabilities

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

19 Capital commitments

At 31 August 2024 the charity had no capital commitments.

20 Related party transactions

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

21 Going concern

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

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