THE DAISY GARLAND

England & Wales · Charity number 1106530

Details

Status	Registered
Legal form	Other
Registered	2004-11-01
Register	View on the Charity Commission register

Contact

Address	Units A1 and A2 Dart Marine Park Steamer Quay Road Totnes Devon TQ9 5AL
Phone	01803847999
Email	info@thedaisygarland.org.uk
Website	www.thedaisygarland.org.uk

Activities

Objects: 1. THE PROMOTION AND PROTECTION OF GOOD HEALTH FOR CHILDREN AND ADULTS WITH DIFFICULT TO CONTROL EPILEPSY ACCOMPANIED BY DEVELOPMENTAL DELAY.2. TO ADVANCE EDUCATION OF THE PUBLIC BY OFFERING SUPPORT AND ASSISTANCE TO INDIVIDUALS WITH EPILEPSY.3. TO RELIEVE SUCH CHILDREN AND ADULTS BY THE PROVISION OF EQUIPMENT WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: The Daisy Garland exists to support children and young adults with drug-resistant epilepsy and their families. The work of the charity is life-changing and life-saving.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

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Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£293,273	£185,372	-	-
2023-08-31	£420,177	£286,927	-	-
2022-08-31	£288,255	£410,948	-	-
2021-08-31	£326,583	£224,022	-	-
2020-08-31	£314,048	£137,299	-	-

Trustees

Name	Role	Appointed
DAVID PATRICK GARLAND	Chair	
Bernard George Garland		2018-12-01
Dr Sarah Barker		2020-04-25
Gloria Dennison		2017-09-01
Kim Byford		2018-09-01
Sarah Cole		2018-09-01
TRACY LINDA MCLEAN		
Victoria Jayne Whiteley		2017-08-25

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THE DAISY GARLAND

England & Wales - Charity number 1106530

Accounts

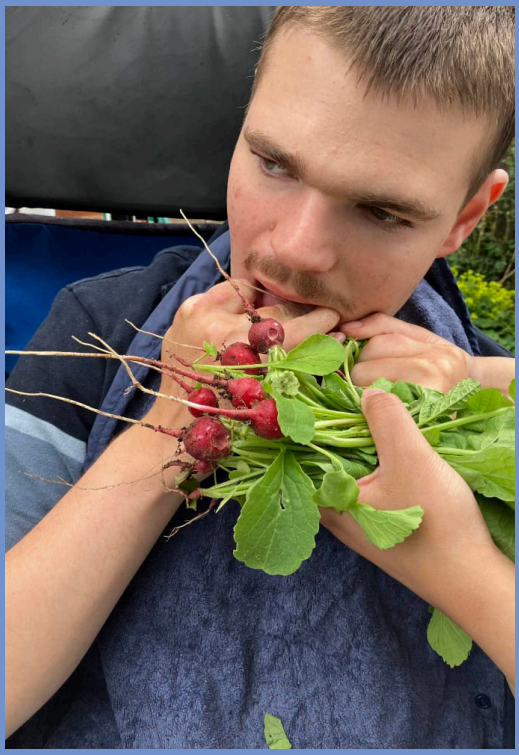
The Daisy Garland

'A journey of hope...
for children with epilepsy'



Annual Report 2024

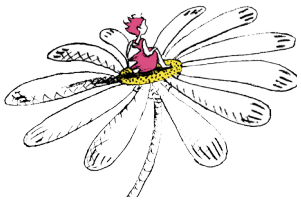
For the year ended 31st August 2024











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Our Purpose

The Daisy Garland is a national registered charity working exclusively for children and young adults with drug-resistant epilepsy.

Our Aims

1. To raise awareness about childhood epilepsy, the ketogenic diet and SUDEP (sudden, unexpected death in epilepsy)
2. To fund specially trained Daisy Garland Ketogenic Dietitians to work within NHS hospitals nationwide allowing children and young adults to benefit from this drug-free treatment
3. To provide positive support for the parents and carers of children and young adults diagnosed with drug-resistant epilepsy

The Daisy Garland



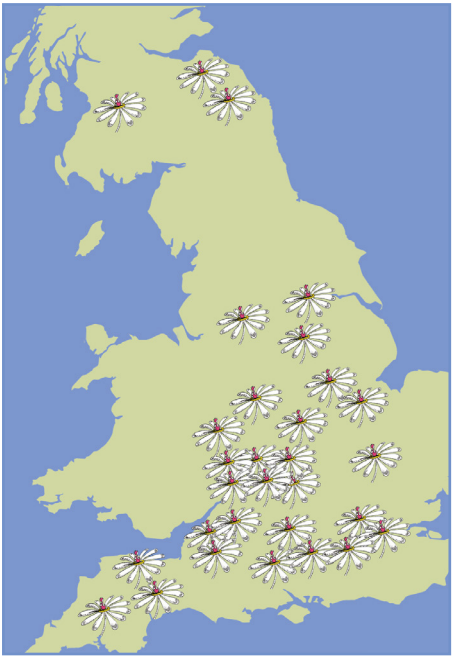
The Daisy Garland was set-up in 2004 in memory of our brave and wonderful daughter Daisy. Daisy was diagnosed with complex epilepsy when she was 5 1/2 months old. For almost 2 years we battled with one anticonvulsant drug after another, each drug took Daisy further away from us and brought with it more seizures and unwanted side-effects. In January 2000 at the age of 22 months, Daisy started the ketogenic diet - a drug-free treatment which gradually reduced the severity and frequency of her seizures. Tragically in April 2004 Daisy died in her sleep from SUDEP. She was just six years old.

The Ketogenic Diet

In the UK there are over 60,000 children under the age of 16 suffering from epilepsy; more than 18,000 have what is termed as drug-resistant epilepsy. This means their seizures continue in spite of medication.

Recommended in the NICE guidelines the ketogenic diet is a medically recognised and accepted therapy for children with drug-resistant epilepsy. It is important to note that the diet must only be carried out under the close supervision of a trained ketogenic dietitian and a neurologist.

Over the last 19 years, The Daisy Garland has been instrumental in bringing the ketogenic diet to the forefront in the UK funding 30 Daisy Garland Ketogenic Dietitians/Dietetic Support Workers (see map below) all of whom offer a free countrywide ketogenic service to children and young adults with drug-resistant epilepsy.



Statistics show just over 50% of children on the ketogenic diet will experience over 50% seizure control, about a third will see more than 90% improvement and about 10-15% will be seizure-free.

Welcome from our Chair



Family support was the essence of our goal when we first launched The Daisy Garland charity and as we approach our 20th Anniversary it remains our cornerstone.

As we enter another year, we are presented with a mixed picture for the charity sector and charitable giving. The continued cost of living concerns impacts greatly on donations the knock-on effect of which is having to do more with less.

Given the increased demand for help our job is ever more important and fundraising is crucial to continued success. Faced with the opportunities and challenges which running a charity brings we tackle both with enthusiasm, diligence and true commitment.

Here at The Daisy Garland, we invest in the wellbeing of the families under our care offering a wide range of support covering all aspects of the ketogenic diet as a treatment for drug-resistant epilepsy plus positive help with mental and emotional health.

Daily feedback tells us our support is life-changing and life-saving. Without a doubt, The Daisy Garland is making a 'real' difference.

I am extremely grateful to our committed team for the outstanding work they achieve in supporting thousands of children and their families countrywide. And to the many loyal and inventive fundraisers who never fail to amaze me, and to the Trusts and Foundations who believe in our work.

Our focus was, is and always will be to support families who live with the challenges of drug-resistant epilepsy. As this report will show, we are succeeding on all levels.



David Garland - Chair of Trustees

Welcome from our CEO



2024 sees the 20th anniversary of the creation of our wonderful charity which was launched after the tragic death of our 6-year-old daughter Daisy from SUDEP (sudden unexpected death in epilepsy).

Over the past 20 years we have worked hard to achieve a goal that is to provide families with the positive support that David and I sought, and so desperately needed, when Daisy was first diagnosed with drug-resistant epilepsy.

With over £2.8M invested in Ketogenic Dietitians and Dietetic Support Workers, all of whom provide a free service to families countrywide; grants for breathing and epilepsy monitors; free Ketogenic Welcome Boxes; an on-line Parent Support Forum; organised countrywide face-to-face get-togethers (Time4Me); Mindfulness courses and retreats; weekly live on-line chat sessions; a gardening project (Green Shoots); chef-led Daisy Garland keto cookery classes plus access to 100's of tried and tested keto recipes. As well as experience-led advice on types of epilepsy, treatment drugs and their side-effects and in-depth information on the ketogenic diet available on our website, I truly believe that we have achieved our goal.

Of course, we didn't achieve these things alone, but with the passion and dedication of Karen and Nikki, Judy and our 30 Dietitians and Dietetic Support Workers and our Trustees. And it would be impossible to provide help if we couldn't raise funds so I am eternally grateful to our outstanding supporters and the generosity of the Trusts and Foundations who have chosen to support us. But as we are all squeezed by spiralling costs across the board, fundraising gets more difficult so your continued help is vital. If you would like to help us in our 20th year please be in touch.



Sara Garland - Founder and CEO

Our Work this Year

51.5K

People benefitted from Daisy Garland support



Life-saving Monitors

117 Monitor grants awarded helping keep children with complex epilepsy safe at night



"Tommie has multiple seizures daily. He sleeps in his cot touching my bed and I wake during the night to check on him. This is exhausting. I also live with the worry of not waking during a seizure and the "what if I missed one...". Tommie's epilepsy monitor will give us some much needed reassurance and a more normal life by allowing him his own bedroom. The Daisy Garland is an incredible charity. What they do is amazing and I will be forever thankful for their support x"

Gemma , Tommie's mum

59

Coffee Mornings, Time4Me & Cookery events breaking down loneliness and isolation

Raising epilepsy awareness poster packs sent free to families, schools and NHS clinics

835

155

Free Keto Welcome Boxes dispatched providing all the essentials needed to start and maintain the diet

Green Shoots families growing with Daisy Garland funding support

80

109,420

Website Page Views

Life-changing Support

"Sophie sleeps with us every night as we're too frightened to put her in her own bedroom. Now we've been lucky enough to receive our Daisy Garland SATs monitor we can start to get Sophie back into her own bedroom knowing it will alarm if she has a seizure. It's been a long stressful process since Sophie's diagnosis, but since having our monitor we feel like a bit of that has been lifted. Thank you Daisy Garland xx"

Chelsea, Sophie's mum

269 Improving Mental Health



Families and health professionals supported through our tailor-made Daisy Garland Mindfulness Courses. Offered free of charge to help reduce anxiety, isolation and loneliness. Participants reported a marked improvement in stress levels and improved quality of life. Testimonial: *"Thank you soo much TDG and Gill. I woke up feeling so calm and peaceful this morning, it was bliss….and all thanks to your mindfulness session last night. Will keep practicing but wish I could bottle you xx"*

Making a Real Difference



"I just wanted to say how grateful we are to your charity. 7 years ago you funded a SATs monitor for our son who has complex epilepsy and we use it whenever he is unwell or having periods of frequent seizures. This weekend our son had tight breathing and croup (which is a regular occurrence) so we rang for an ambulance who said it could be 2 hours and we don't live very close to our nearest hospital, but very quickly his lips went blue and he went pale and weak,we used the SATs monitor and his oxygen was only 45%!!! We told the operator who immediately got an ambiance to us and when they arrived they radioed for a code red and back up and provided oxygen and nebulisers which cleared his breathing and got his oxygen back to normal range. Without the SATs monitor from you we would not have known how dangerous our son's situation was and we could have been in a different place right now. We are extremely grateful for what you do x" Hayley.

Mental Health Support

In September we held our first Mindfulness Retreat in Wales. Over the weekend we offered our nine participants yoga, art and Mindfulness practices. When we planned the retreat we had no idea how life-changing and life-enhancing it would be for the lovely parents who attended. Post retreat, they are in daily contact with each other for 24/7 support.



"Words cannot express how grateful we are that we have you by our side" Helen

Facebook

Annual Reach
14.2M

Purple Day
(World Epilepsy Awareness Day)
2.7M

SUDEP Awareness Day
318K

Raising Epilepsy Awareness



Angela Rippon President of Phoenix Fun Events, with Sara Garland

Royal Sutton Fun Run



Nutricia Epilepsy Study Day, Sheffield





Working in collaboration with 16 NHS Trusts The Daisy Garland has funded 30 specialist trained ketogenic dietitians and dietetic support workers to work in hospitals from the South-West of England to Scotland and Northern Ireland. Our dietitians provide a much-needed, free, countrywide service for children and young adults with drug-resistant epilepsy. Pump-prime funding is offered for an agreed timeframe (usually 2 years) supported through the aid of grant funding until such time it becomes a commissioned service in its own right.

It is our policy to raise as much of the required funds as possible prior to committing to a new service to ensure that ongoing future ketogenic funding demands can be met.

NHS

"Dougie is 6 months old and we've been in hospital for 4 out of the last 6 weeks. He was having nearly 100 seizures a day last week. I have just received Dougie's ketogenic welcome box all ready for us to start the diet and it's moved me to tears. What a beautiful way to introduce parents and children to the diet. I feel so much less alone somehow. Thank you Daisy Garland x"

Clare, Dougie's mum



ESNA Conference 2024

This year we had a busy stand at the ESNA (Epilepsy Nurses Association) Conference; the national professional organisation for all nurses supporting people with epilepsy. It was the perfect opportunity to raise awareness of our wrap-around family support. Many attendees have since recommended our Mindfulness Courses to parents they support, and we have helped them with epilepsy monitor grants too.



THE NEUROLOGICAL ALLIANCE

The Daisy Garland work in collaboration with The Neurological Alliance, England's leading coalition of organisations and professional bodies supporting people with neurological conditions. This year we supported the #MyNeuroSurvey campaign, the largest survey of people affected by neurological conditions in the UK and Republic of Ireland, to understand the experiences of people affected and to inform future advocacy and service improvement.

Recipes from Daisy's Keto Café

Our website Ketogenic Recipes Page is added to and updated regularly. Our wide range of tried-and-tested recipes have been formulated with a keen eye to cost as well as ease of preparation; many include ketogenic prescription ingredients. All recipes are downloadable and printable to help busy families rustle up tempting meals as quickly as possible. Our ever-popular online cookery classes, led by a ketogenic chef, have been designed to inspire families and tempt palates. Cost-saving tips, fact sheets and a list of store cupboard staples are all available on our website too. You can meet some of our keto children between the pages of this report...








Our Involvement in the Advancement of Medical Nutrition

We continued to work with management teams specialising in medical nutrition specifically tailored to support children on the ketogenic diet. Families are always keen to trial new products under the close supervision of their ketogenic dietitian. We continue to work and strengthen relationships with Nutricia, Vitaflo and Ketocare foods and would like to highlight and recognise the importance of their support giving our dietitians and families the opportunity to be involved in the advancement of ketogenic nutrition.

NUTRICIA LIFE-TRANSFORMING NUTRITION | KETOGENICS

Vitaflo™ Enhancing Lives Together

keto care a helping hand

Wrap-around Family Support



"Our daughter has had seizures since she was 18 months old and she's now 8. It's hard to describe the ongoing anxiety and trauma of living with uncontrolled epilepsy but I don't want to even think about where we would be without the support of The Daisy Garland. Our little girl follows a ketogenic diet which, without the Daisy Garland funded dietitian in our hospital we simply would not have had access to. Daisy's Keto Café is an amazing support and I know that at any time I can connect into the group to ask questions or just for a hand hold. We are also grateful to The Daisy Garland for funding our epilepsy monitor. This will alert us to seizures when they start. It means we can spend less time on edge and hopefully reduce our stomachs flipping over for every little rustle at night. Thank you to the incredible Daisy Garland - a wonderfully positive force in the childhood epilepsy community."

"You're an incredibly supportive charity and I think that everything you do has a very unique personal touch, which I haven't experienced with other charities."

Structure, Governance and Management

Charity Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The original Declaration of Trust was dated 23rd August 2004 and supplemental deeds dated 8th October 2004 and 6th April 2019.

Trustees

The charity's Trustees are not renumerated, however their expenses are reimbursed in accordance with The Daisy Garland's expenses policy. Trustees are recruited through an open selection process and receive an induction on appointment.

- David Garland (Chair)
- Bernard Garland (Vice Chair)
- Gloria Dennison (Treasurer)
- Tracy Mclean (Secretary)
- Dr Sarah Barker (Trustee)
- Kim Byford (Trustee)
- Sarah Cole (Trustee)
- Victoria Whiteley (Trustee)

Staff and Volunteers

Our dedicated team shares a huge passion for the work we do and as we are a small organisation every team member sees first-hand the real difference we make to families. We have 4 office-based staff, this equates to 3.2 full-time equivalent staff (FTE). We also have 38 regular volunteers who assist with service delivery (for example large mailouts), or helping us to raise awareness and funds throughout the UK.

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.

Safeguarding

The charity is fully committed to safeguarding and promoting the welfare of all children. We have a comprehensive safeguarding policy which outlines these responsibilities. It also outlines the procedures to be taken when a child may be identified to be at risk of harm, or may require additional support to ensure they reach their potential. The policy is reviewed and updated annually.

Diversity and Inclusion

We actively support diversity and inclusion and ensure that all our employees are valued and treated with dignity and respect. Our formal Equality, Diversity and Inclusion Policy is implemented in accordance with the appropriate statutory requirements and ensures that no service user, job applicant or employee is discriminated against either directly or indirectly on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation.



The Daisy Garland - Small Charity, Big Impact.

Financial Review

The Daisy Garland charity continues to benefit from the generosity of our supporters and donors and our income streams continue to be relatively stable. We receive no government or statutory funding so rely entirely on these revenue streams. Overall, we raised £293,273 (2023, £420,177) for the full year and spent £185,372 (2023, £286,927). This resulted in net income of £107,901 for the year.

The financial position of the charity remains robust. However, in common with other charities our size we are limited in the resources we are able to apply in segregating the support we provide and fundraising activities. Being aware of this we use our available resources in the manner we deem most effective which the Trustees keep under constant review.

In light of the above, the Trustees of the charity adopt a prudent approach to managing the resources at their disposal and will only commit to funding expenditure which can be supported by grants and current funds.

Year-on-year we are finding a steep rise in families requesting support from the charity; which clearly underlines the importance of the role The Daisy Garland charity plays in supporting children with difficult to control epilepsy and their families.

In the coming year we will continue to support the increasing number of families seeking our help. We will also build upon the invaluable, full wrap-around support provided for children with intractable epilepsy and their families.

Reserves Policy

Total funds held at the year-end were £524,882. Restricted funds generated for NHS ketogenic dietitians and night-time breathing (SATs/epilepsy) monitors totalling £84,177 were spent during the period.

There was a net increase in funds of £107,901.

At 31st August 2024, while cash held by the charity was £566,368, unrestricted reserves were £524,882.

Financial Review (continued)

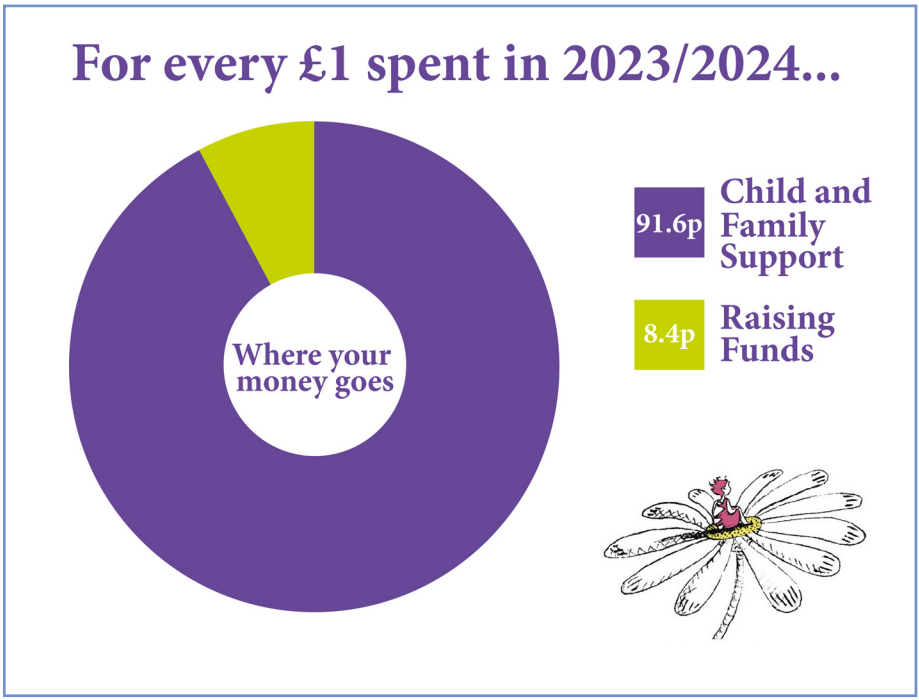
Reserves Policy (continued)

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a specific level to continue operations for at least twelve months. Trustees consider that reserves at this level, will ensure that in the event of a significant drop in income, The Daisy Garland will be able to continue its current activities (including the provision of our charitable services), cover any shortfall between income and expenditure and cover any other committed expenditure.

Financial Review (continued)

Public Benefit

The Daisy Garland Trustees declare that the objectives and activities of the charity are of clear public benefit.



The Daisy Garland remains resourceful and cost-conscious at all times.

Forward focus for 2024/25

We will be focussing on the following priorities for 2024/25:

- Continuing to provide essential support for families nationwide who have a child with drug-resistant epilepsy - a life-threatening condition
- Developing new programs and specifically, offering specialist training for current NHS dietitians to support their professional development
- Continuing to support 30+ NHS ketogenic services countrywide
- Growing our Green Shoots project improving mental health and wellbeing for the whole family
- Extending our Mindfulness program to include parents/carers and health professionals supported by The Daisy Garland
- Continuing to provide grants for night-time breathing (SATs/ epilepsy) monitors for use in the home. Keeping children safe while they sleep helping reduce the risk of SUDEP (sudden, unexpected death in epilepsy)
- Developing our charity website, and monitoring, optimising and reporting on site performance to ensure improvements in website traffic, conversions and time-efficiencies
- Developing existing and new fundraising income streams to support the expenditure commitments of the charity
- Sustainability - continue to work towards becoming a more environmentally-friendly organisation

Approved by order of the Board of Trustees and signed on its behalf by



David Garland, Chair

Charity registration number: 1106530

The Daisy Garland

Annual Report and Financial Statements

for the Year Ended 31 August 2024



The Daisy Garland

Contents (continued)

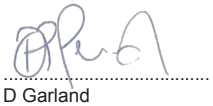
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The Daisy Garland

Reference and Administrative Details

Chairman	D Garland
Trustees	V Whiteley S Cole D Garland B Garland K Byford T McLean G Dennison S Barker
Secretary	T McLean
Charity Registration Number	1106530
Principal Office	Units A1 and A2 Dart Marine Park Steamer Quay Road Totnes Devon TQ9 5AL
Independent Examiner	Matthew Keane ACCA Westcotts (SW) LLP 3 Plym House Longbridge Road Plymouth Devon PL6 8LT

The annual report was approved by the Trustees of the charity on 11 June 2025 and signed on its behalf by:



D Garland
Chair and Trustee



T McLean
Secretary and Trustee

The Daisy Garland

Independent Examiner's Report to the Trustees of The Daisy Garland

I report to the Trustees on my examination of the accounts of The Daisy Garland for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity Trustees of The Daisy Garland you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Daisy Garland's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since The Daisy Garland's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Daisy Garland as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

MKeane

Matthew Keane ACCA
Westcotts (SW) LLP
3 Plym House
Longbridge Road
Plymouth
Devon
PL6 8LT

11 June 2025

The Daisy Garland

Statement of Financial Activities for the Year Ended 31 August 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	184,377	61,956	246,333	318,543
Other trading activities	3	33,208	-	33,208	95,834
Investment income	4	11,781	-	11,781	3,939
Other income	5	1,951	-	1,951	1,861
Total income		231,317	61,956	293,273	420,177
Expenditure on:					
Raising funds	6	(15,674)	-	(15,674)	(22,074)
Charitable activities	7	(205,057)	(84,177)	(289,234)	(264,853)
Other expenditure	8	119,536	-	119,536	-
Total expenditure		(101,195)	(84,177)	(185,372)	(286,927)
Net income/(expenditure)		130,122	(22,221)	107,901	133,250
Net movement in funds		130,122	(22,221)	107,901	133,250
Reconciliation of funds					
Total funds brought forward		394,760	22,221	416,981	283,731
Total funds carried forward	20	524,882	-	524,882	416,981

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 20.

The notes on pages 23 to 34 form an integral part of these financial statements.

The Daisy Garland

(Registration number: 1106530)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	2,238	2,798
Current assets			
Stocks	15	3,681	3,317
Debtors	16	3,607	13,454
Cash at bank and in hand		566,368	572,438
		573,656	589,209
Creditors: Amounts falling due within one year	17	(34,771)	(110,512)
Net current assets		538,885	478,697
Total assets less current liabilities		541,123	481,495
Creditors: Amounts falling due after more than one year	18	(16,241)	(64,514)
Net assets		524,882	416,981
Funds of the charity:			
Restricted income funds			
Restricted funds		-	22,221
Unrestricted income funds			
Unrestricted funds		524,882	394,760
Total funds	20	524,882	416,981

The financial statements on pages 21 to 34 were approved by the Trustees, and authorised for issue on 11 June 2025 and signed on their behalf by:



.....
D Garland
Chair and trustee

The notes on pages 23 to 34 form an integral part of these financial statements.

The Daisy Garland

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
The Daisy Garland meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method.

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from individuals	125,555	19,053	144,608
Grants, including capital grants;			
Grants from companies	58,822	42,903	101,725
	184,377	61,956	246,333

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	145,321	25,000	170,321
Grants, including capital grants;			
Grants from companies	132,309	15,913	148,222
	277,630	40,913	318,543

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total 2024 £
Events income;		
Fundraising events income	33,208	33,208
	33,208	33,208

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Events income;			
Fundraising events income	84,714	11,120	95,834
	84,714	11,120	95,834

4 Investment income

	Unrestricted funds General £	Total 2024 £
Other investment income	11,781	11,781
	11,781	11,781

	Unrestricted funds General £	Total 2023 £
Other investment income	3,939	3,939
	3,939	3,939

5 Other income

	Unrestricted funds General £	Total 2024 £
Online shop sales	1,951	1,951

	Unrestricted funds General £	Total 2023 £
Online shop sales	1,861	1,861

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Total 2024 £	Total 2023 £
Costs of generating donations and legacies	15,674	22,074

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Charitable activities	66,252	80,511	146,763
Staff costs	98,654	3,666	102,320
Allocated support costs	40,151	-	40,151
	205,057	84,177	289,234

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Charitable activities	127,248	5,235	132,483
Staff costs	65,639	25,840	91,479
Allocated support costs	31,053	9,838	40,891
	223,940	40,913	264,853

	Activity undertaken directly £	Activity support costs £	2024 £
Charitable activities	249,083	40,151	289,234

	Activity undertaken directly £	Activity support costs £	2023 £
Charitable activities	223,962	40,891	264,853

8 Other expenditure

	Unrestricted funds General £	Total 2024 £
Previous period contracts cancelled	(119,536)	(119,536)
	(119,536)	(119,536)

9 Analysis of support costs

Support costs allocated to charitable activities

	Total 2024 £	Total 2023 £
Staff costs	2,426	5,250
Premises costs	21,506	18,133
Communications and IT	5,879	4,626
General office	4,670	7,590
Finance costs	-	666
Governance costs	5,110	4,626
Depreciation	560	-
	40,151	40,891

10 Trustees remuneration and expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	93,098	86,876
Social security costs	2,812	-
Pension costs	6,410	4,603
	102,320	91,479

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average headcount of employees	4	4

No employee received emoluments of more than £60,000 during the year

The salaries are split between Patient Support, Fundraising, and Administration based on the time spent on activities by staff. The split for this year is in the same proportions as last year - 75% Patient Support, 11% Fundraising and 14% Administration.

12 Independent examiner's remuneration

	2024 £	2023 £
Other fees to examiners		
Examination-related assurance services	1,250	1,050
All other services	1,270	1,050
	2,520	2,100

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September 2023	2,798	2,798
At 31 August 2024	2,798	2,798
Depreciation		
Charge for the year	560	560
At 31 August 2024	560	560
Net book value		
At 31 August 2024	2,238	2,238
At 31 August 2023	2,798	2,798

15 Stock

	2024 £	2023 £
Stocks	3,681	3,317

16 Debtors

	2024 £	2023 £
Prepayments	3,607	13,454

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	2,229
Accruals	3,462	5,712
Dietician accruals	31,309	102,571
	34,771	110,512

18 Creditors: amounts falling due after one year

	2024 £	2023 £
Dietician accruals	16,241	64,514

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,603 (2023 - £3,947).

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

20 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General				
General Funds	394,760	231,317	(100,523)	525,554
Restricted funds				
Grants - Monitors	-	20,588	(29,053)	(8,465)
Grants - NHS Dietician funding	9,701	-	(9,701)	-
September Ball	12,520	-	(12,520)	-
Ketogenic Family Support	-	25,000	(25,000)	-
Newsletter Production	-	6,403	(6,403)	-
Greenshoots Project	-	1,500	(1,500)	-
	22,221	53,491	(84,177)	(8,465)
Total funds	416,981	284,808	(184,700)	517,089

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General				
General Funds	272,630	368,144	(246,014)	394,760
Restricted funds				
Other Donations	-	603	(603)	-
Grants - Monitors	-	3,632	(3,632)	-
Grants - NHS Dietician funding	9,701	-	-	9,701
Grants - Core Costs	-	6,900	(6,900)	-
September Ball	1,400	11,120	-	12,520
Grants - Sponsorship	-	29,778	(29,778)	-
	11,101	52,033	(40,913)	22,221
Total funds	283,731	420,177	(286,927)	416,981

The specific purposes for which the funds are to be applied are as follows:

Restricted funds:
Restricted Donations – Other: Various other donations received to support the activities of the charity.
September Ball: Sponsorship of a table at The Daisy Garland Ball for Daisy Garland Families.
NHS Dietitian Funding: Funding received for the NHS dietitian/dietetic support worker.
Grants - Monitors: Various grants received for the monitors used in treatment.
Restricted grant: Funding for the cost of the rent and associated expenses.

21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2024 £
Tangible fixed assets	2,238	2,238
Current assets	573,656	573,656
Current liabilities	(34,771)	(34,771)
Creditors over 1 year	(16,241)	(16,241)
Total net assets	524,882	524,882

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2023 £
Tangible fixed assets	2,798	-	2,798
Current assets	566,988	22,221	589,209
Current liabilities	(110,512)	-	(110,512)
Creditors over 1 year	(64,514)	-	(64,514)
Total net assets	394,760	22,221	416,981

22 Related party transactions

During the year the charity made the following related party transactions:

S Garland
Sara Garland is the wife of Trustee, David Garland and is employed by the Charity as its Chief Executive. The related party transaction is due entirely to this role and is reflected within note 10 of the financial statements.Transaction value: £35,215 (2023: £30,386).
At the balance sheet date the amount due to/from S Garland was £Nil (2023 - £Nil).

Thank You

Thank you to all the fundraisers, donors, volunteers, companies, schools, community groups, Trusts and Foundations who kindly supported us this year. We couldn't do what we do without your generosity and support.

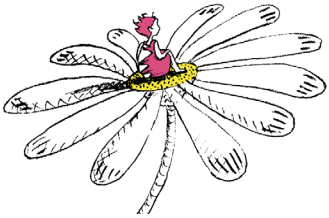









HAPPY
BIRTHDAY



'A journey of hope... for children with epilepsy'

The Daisy Garland, Units A1 and A2, Dart Marine Park,
Steamer Quay Road, Totnes, Devon TQ9 5AL

Telephone: 01803 847999
Email: info@thedaisygarland.org.uk
www.thedaisygarland.org.uk

Facebook: The Daisy Garland
Twitter: @thedaisygarland
Instagram: thedaisygarland

Charity Registration No: 1106530

Registered with FUNDRAISING REGULATOR

THE DAISY GARLAND

England & Wales - Charity number 1106530

Accounts

The Daisy Garland

'A journey of hope...
for children with epilepsy'



Annual Report 2023

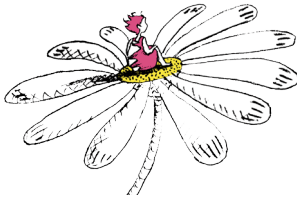
For the year ended 31st August 2023






Happy
Birthday
7





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Our Purpose

The Daisy Garland is a national registered charity working exclusively for children and young adults with drug-resistant epilepsy.

Our Aims

1. To raise awareness about childhood epilepsy, the ketogenic diet and SUDEP (sudden, unexpected death in epilepsy)
2. To fund specially trained Daisy Garland Ketogenic Dietitians to work within NHS hospitals nationwide allowing children and young adults to benefit from this drug-free treatment
3. To provide positive support for the parents and carers of children and young adults diagnosed with drug-resistant epilepsy

The Daisy Garland



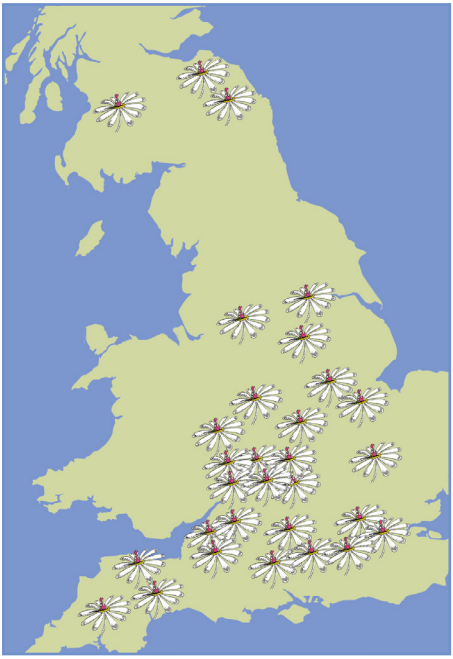
The Daisy Garland was set-up in 2004 in memory of our brave and wonderful daughter Daisy. Daisy was diagnosed with complex epilepsy when she was 5 1/2 months old. For almost 2 years we battled with one anticonvulsant drug after another, each drug took Daisy further away from us and brought with it more seizures and unwanted side-effects. In January 2000 at the age of 22 months, Daisy started the ketogenic diet - a drug-free treatment which gradually reduced the severity and frequency of her seizures. Tragically in April 2004 Daisy died in her sleep from SUDEP. She was just six years old.

The Ketogenic Diet

In the UK there are over 60,000 children under the age of 16 suffering from epilepsy; more than 18,000 have what is termed as drug-resistant epilepsy. This means their seizures continue in spite of medication.

Recommended in the NICE guidelines the ketogenic diet is a medically recognised and accepted therapy for children with drug-resistant epilepsy. It is important to note that the diet must only be carried out under the close supervision of a trained ketogenic dietitian and a neurologist.

Over the last 18 years, The Daisy Garland has been instrumental in bringing the ketogenic diet to the forefront in the UK funding 30 Daisy Garland Ketogenic Dietitians/Dietetic Support Workers (see map below) all of whom offer a free countrywide ketogenic service to children and young adults with drug-resistant epilepsy.



Statistics show just over 50% of children on the ketogenic diet will experience over 50% seizure control, about a third will see more than 90% improvement and about 10-15% will be seizure-free.

Welcome from our Chair



We emerged from the pandemic, cautiously optimistic only to be hit by new uncertainty in the shape of the war in Ukraine, a global recession, the highest inflation levels in 40 years and, not surprisingly, a wide-spread need for improved mental health support. A challenging time for all, not least charities.

For The Daisy Garland it is also a period of growth and change: judicious growth in broadening our support programme, and considered change in adapting to new needs which have arisen for the children and families we support. The help we give is rooted in first-hand knowledge of living with the unpredictability and fear of drug-resistant epilepsy.

With an increasing number of families turning to us for help we must be clear-sighted about the future and direction of the charity. We have a responsibility which we carry with the greatest care.

With our committed team we are achieving our goals, within the NHS our Dietitians and Dietetic Support workers are helping more children than ever before. Our supporters are an inspiration and I am deeply grateful to everyone who contributes so much to the success of The Daisy Garland.

This report provides a snapshot of our work but it could never accurately reflect the passion and dedication of our team or the immeasurable difference we make to the lives of children with drug-resistant epilepsy.



David Garland - Chair of Trustees

Welcome from our CEO



Adapting and diversifying was our way forward as we emerged from the pandemic, coped with a cost-of-living crisis and witnessed unfolding unrest in eastern Europe, all of which had a negative impact on charities and charitable giving.

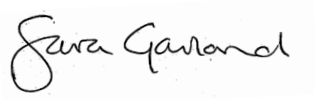
Family support is the cornerstone of our work. Over the past 12 months our office-based team pulled out all the stops to provide invaluable emotional and practical support to 1000's of families experiencing unimaginable challenges. Our night-time breathing monitor programme set up to reduce the risk of SUDEP helped keep a further 149 children safe while they sleep. And in hospitals up and down the country our 30 Ketogenic Dietitians and Dietetic Support Workers provided an unequalled service to some of the most vulnerable children in society. I am immensely proud of everyone who works under The Daisy Garland banner for their professionalism, dedication and ingenuity.

Whilst we continue to focus on all aspects of epilepsy and the ketogenic diet, a medical-led treatment for drug-resistant epilepsy, our adapted help encompasses mental health. Those taking part in our Green Shoots and Mindfulness Programmes have reported a significant and positive impact on their emotional and mental wellbeing as highlighted in our new charity film, 'A journey of hope... ' We will continue to develop and invest in this arm of our support programme ensuring families receive the specific help they need.

Our online Parent Support Group and Ketogenic Cookery Courses are hugely popular, the latter giving keto families confidence in the kitchen to experiment with new keto-friendly ingredients encouraging positive results from this life-changing treatment for drug-resistant epilepsy. Our Parent Support Group has developed into a close-knit community of parents/carers providing an invaluable 24/7 life-line for 770+ members.

None of this would be possible without the commitment and dedication of our dependable small team, our awe-inspiring fundraisers and supporters, the steadfast Trusts and Foundations who believe in our work and our resolute Trustees who help to steer The Daisy Garland successfully forward. My profound and heartfelt thanks to them all.

And as we head towards our 20th anniversary, a remarkable/noteworthy/special milestone, my hopes for the future are firmly focussed on remaining true to our vision and aims to support the unique needs of each family under our care, and to alleviate the loneliness and isolation that comes with drug-resistant epilepsy.



Sara Garland - Founder and CEO

Our Work this Year

More than 46.5K

People benefitted from Daisy Garland support

Life-saving Monitors

149 Monitor grants awarded helping keep children with complex epilepsy safe at night



> "Joshua's epilepsy diagnosis brought a lot of anxiety to our family. Our neurology nurse advised us to link up with Daisy Garland for support. They gave us a grant for a SATs monitor to keep Joshua safe at night, a Daisy Welcome Box when we started the ketogenic diet and I'm thoroughly enjoying their Mindfulness course which I look forward to every week. It's an opportunity to hear from others experiencing similar issues who "get it". What a wonderful charity. Feeling grateful."
>
> Lynne, Joshua's mum

56 Coffee Mornings and Cookery Days hosted, increasing keto knowledge and confidence

Raising epilepsy awareness poster packs sent free to families, schools and NHS clinics **746**

181 Free Keto Welcome Boxes dispatched providing all the essentials needed to start and maintain the diet

Green Shoots families growing with Daisy Garland funding support **75**

125,316 Website Page Views

Life-saving Support

"Joey acquired additional brain damage last year due to sepsis, resulting in prolonged seizures that would present in many ways; some wouldn't look like a seizure leading to lots of unneccesary hospital visits. Our Daisy Garland epilepsy monitor allows us to sleep easier at night knowing the monitor is keeping Joey safe. That peace of mind and more family time means everything."

Oliwia, Joey's mum

450 Improving Mental Health



Families and health professionals supported through our tailor-made Daisy Garland Mindfulness Courses. Offered free of charge to help reduce anxiety, isolation and loneliness. Participants reported a marked improvement in stress levels and improved quality of life. Testimonial: *"Your Mindfulness course has given me strength I thought I'd lost."*

Making a Real Difference



"I simply cannot express how grateful we are to The Daisy Garland and everyone who supports it. To those who fundraise and those who donate their time or money we are as a family forever grateful. Chloe has been supported by The Daisy Garland when she tried the ketogenic diet, I was so moved when the welcome box arrived, alongside the support of all those in the keto café it made us feel not alone in this crazy adventure which family and friends didn't quite understand. Chloe unfortunately has been having a lot of nasty seizures at night time lately, which has resulted in a lot of fear throughout the household. Her little sisters are struggling to fall asleep and constantly wake to check on her. I try to stay awake all night or sleep by her bedroom door because we are all so worried we won't be able to hear her. Chloe carries a lot of undeserved guilt about this and is constantly woken by everyone checking on her. Stress and lack of sleep is a big trigger for Chloe so our epilepsy monitor not only gives us the reassurance to get a bit of sleep in our own beds knowing we will be alerted if needed but it may also help reduce Chloe's seizures and give her the privacy she deserves. Being told we would be getting an epilepsy monitor was the best news we've received in a very long time, so from a very exhausted mum and 3 fabulous little girls thank you all from the bottom of our hearts."
Sarah, mum to Chloe 17.

"Thank you Daisy Garland for being such an example of kindness and grace. You radiate way beyond what your charity was created for." Lucie

New Charity Film



Visit The Daisy Garland website to view our latest charity film 'A journey of hope...' which has already been nominated for an award. Launched as part of our 'Give the Gift of Safe Sleep' Christmas campaign, this direct and deeply touching film, shot by some of the remarkable families we support highlights the importance of our work and how essential it is to provide wide-ranging support which meets broad spectrum needs, including mental health.

Facebook

Annual Reach
34.3M

Purple Day
(world epilepsy awareness day)
1.8M

SUDEP Awareness Day
118K

Raising Epilepsy Awareness



Office pooch, Flossie, doing her bit on Purple Day!

Fun Run in Sutton Coldfield



Epilepsy Study Day in Newcastle





Working in collaboration with 16 NHS Trusts The Daisy Garland has funded 30 specialist trained ketogenic dietitians and dietetic support workers to work in hospitals from the South-West of England to Scotland and Northern Ireland. Our dietitians provide a much-needed, free, countrywide service for children and young adults with drug-resistant epilepsy. Pump-prime funding is offered for an agreed timeframe (usually 2 years) supported through the aid of grant funding until such time it becomes a commissioned service in its own right.

It is our policy to raise as much of the required funds as possible prior to committing to a new service to ensure that ongoing future ketogenic funding demands can be met.

NHS

"At 3 months, Tia was having 200+ seizures a day, on 4 anti-convulsant drugs (6 previous drugs failed), taking 6 other meds to alleviate drug side-effects AND was having emergency rescue meds weekly. Tia spent her days just lying there. I was heartbroken. Tia was 2 when she started the ketogenic diet in hospital. Within a month her seizures had reduced by 85%. She's since learnt to crawl, sit, walk, play with toys, laugh and develop her own amazing personality. Tia's last seizure was over 2 years ago. Thank you Daisy Garland for your help and encouragement and the support from your wonderful Daisy dietitian."

Chloe, Tia's mum

THE NEUROLOGICAL ALLIANCE

The Daisy Garland work in collaboration with The Neurological Alliance, England's leading coalition of organisations and professional bodies supporting people with neurological conditions. We supported the '#Back the1in6' campaign highlighting 1 in 6 people in the UK live with a neurological condition. Over 19,000 from across the UK signed a petition calling on all UK governments to work together to establish a UK-wide Neuro Taskforce and deliver real change.

BPNA Conference 2023

The Daisy Garland, along with experts from around the globe working in the field of Neurology, attended the British Paediatric Neurological Association Annual Conference in January. Our virtual stand was hugely popular throughout this two day event which provided a wonderful opportunity to share our resources and raise epilepsy/ketogenic awareness in order to widen our reach with medical professionals.

BPNA
British Paediatric Neurology Association

Recipes from Daisy's Keto Café

Our website Ketogenic Recipes Page is added to and updated regularly. Our wide range of tried-and-tested recipes have been formulated with a keen eye to cost as well as ease of preparation; many include ketogenic prescription ingredients. All recipes are downloadable and printable to help busy families rustle up tempting meals as quickly as possible. Our ever-popular online cookery classes, led by a ketogenic chef, have been designed to inspire families and tempt palates. Cost-saving tips, fact sheets and a list of store cupboard staples are all available on our website too. You can meet some of our keto children between the pages of this report...








Our Involvement in the Advancement of Medical Nutrition

We continued to work with management teams specialising in medical nutrition specifically tailored to support children on the ketogenic diet. Families are always keen to trial new products under the close supervision of their ketogenic dietitian. We continue to work and strengthen relationships with Nutricia, Vitaflo and Ketocare foods and would like to highlight and recognise the importance of their support giving our dietitians and families the opportunity to be involved in the advancement of ketogenic nutrition.

NUTRICIA KETOGENICS
LIFE-TRANSFORMING NUTRITION

Vitaflo
Enhancing Lives Together

keto care
a helping hand

Wrap-around Family Support

"Joshua was diagnosed with Lennox-Gastaut syndrome, a very difficult diagnosis, which brought a lot of anxiety to our family. Our neurology nurse advised us to link in with The Daisy Garland charity for support and they have been wonderful. When we started the ketogenic diet we received a free Daisy Garland Welcome Box with lots of useful items for Joshua. I've also been lucky enough to receive a grant for a SATs monitor providing peace of mind at night. They also invited me to join a group Daisy Garland Mindfulness course online which I throughly enjoyed and looked forward to every week. It was an opportunity to hear from other parents also experiencing similar issues, who "get it". What a wonderful, caring group of people who love kids like my Joshua. Feeling grateful."



Lynne, mum to Joshua 10.

Structure, Governance and Management

Charity Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The original Declaration of Trust was dated 23rd August 2004 and supplemental deeds dated 8th October 2004 and 6th April 2019.

Trustees

The charity's Trustees are not renumerated, however their expenses are reimbursed in accordance with The Daisy Garland's expenses policy. Trustees are recruited through an open selection process and receive an induction on appointment.

- David Garland (Chair)
- Bernard Garland (Vice Chair)
- Gloria Dennison (Treasurer)
- Tracy Mclean (Secretary)
- Dr Sarah Barker (Trustee)
- Kim Byford (Trustee)
- Sarah Cole (Trustee)
- Victoria Whiteley (Trustee)

Staff and Volunteers

Our dedicated team shares a huge passion for the work we do and as we are a small organisation every team member sees first-hand the real difference we make to families. We have 4 office-based staff, this equates to 3.2 full-time equivalent staff (FTE). We also have 38 regular volunteers who assist with service delivery (for example large mailouts), or helping us to raise awareness and funds throughout the UK.

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.

Safeguarding

The charity is fully committed to safeguarding and promoting the welfare of all children. We have a comprehensive safeguarding policy which outlines these responsibilities. It also outlines the procedures to be taken when a child may be identified to be at risk of harm, or may require additional support to ensure they reach their potential. The policy is reviewed and updated annually.

Diversity and Inclusion

We actively support diversity and inclusion and ensure that all our employees are valued and treated with dignity and respect. Our formal Equality, Diversity and Inclusion Policy is implemented in accordance with the appropriate statutory requirements and ensures that no service user, job applicant or employee is discriminated against either directly or indirectly on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation.



The Daisy Garland - Small Charity, Big Impact.

Financial Review

The Daisy Garland charity continues to benefit from the generosity of our supporters and donors and our income streams continue to be relatively stable. We receive no government or statutory funding so rely entirely on these revenue streams. We had a boost in income during the period as we held an autumn Ball which raised £95,834 (net of expenditure). Overall, we raised £420,177 (2022, £288,255) for the full year and spent £286,927 (2022, £410,948). This resulted in net income of £133,250 for the year.

In common with other charities our size, we face the continual challenge of balancing the competing demands of providing our essential support and fundraising. Being aware of this we use our available resources in the manner we deem most effective and which the Trustees keep under constant review.

The present UK landscape for small to medium size charities such as The Daisy Garland is undergoing a major transformation. The sustained economic volatility and the intense competition for funding has dramatically affected the sector across the UK.

The challenges initially brought about by the 2020/21 pandemic, then the subsequent global economic downturn, were unprecedented in our experience. In 2022 the challenges being faced were further expanded by the war in Ukraine, rising inflation and further economic downturns, which are persisting into 2023.

As a result of these economic challenges, there has been a notable increase in families requesting our support. This further underlines the importance of the role The Daisy Garland charity plays in supporting children with difficult to control epilepsy and their families. With the challenges being faced by the charity sector we are committed to finding solutions to ensure sustainability of The Daisy Garland charity.

In light of the above, the Trustees of the charity adopt a prudent approach to managing the resources at their disposal and will only commit to funding expenditure which can be supported by grants and current funds.

Financial Review (continued)

In the coming year we will continue to support the increasing number of families seeking our help and plan new programs to develop those we fund in the NHS. We will also build upon the invaluable full wrap-around support provided for children with drug-resistant epilepsy and their families.

Reserves Policy

Total funds held at the year-end were £416,981. Restricted funds generated for NHS dietitians and night-time monitors totalling £40,913 were spent during the period. Other restricted funds not spent by the end of the year are being spent in 2023-24.

There was a net increase in funds of £133,250 in 2022-23.

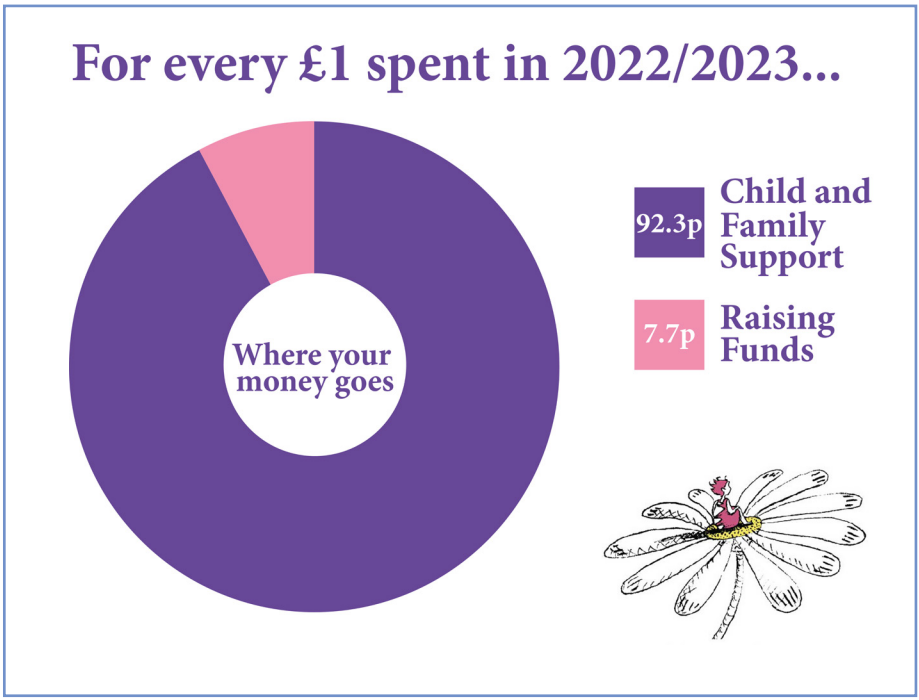
At 31st August, while cash held by the charity was £572,438, unrestricted reserves were £394,760.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a specific level to continue operations for at least twelve months. Trustees consider that reserves at this level, will ensure that in the event of a significant drop in income, The Daisy Garland will be able to continue its current activities (including the provision of our charitable services), cover any shortfall between income and expenditure and cover any other committed expenditure.

Financial Review (continued)

Public Benefit

The Daisy Garland Trustees declare that the objectives and activities of the charity are of clear public benefit.



The Daisy Garland remains resourceful and cost-conscious at all times.

Forward focus for 2023/24

We will be focussing on the following priorities for 2023/24:

- Continuing to provide essential support for families nationwide who have a child with drug-resistant epilepsy - a life-threatening condition
- Developing new programs and specifically, offering specialist training for current NHS dietitians to support their professional development
- Continuing to support 30+ NHS ketogenic services countrywide
- Growing our Green Shoots project improving mental health and wellbeing for the whole family
- Extending our Mindfulness program to include parents/carers and health professionals supported by The Daisy Garland
- Continuing to provide grants for night-time breathing (SATS/ epilepsy) monitors for use in the home. Keeping children safe while they sleep helping reduce the risk of SUDEP (sudden, unexpected death in epilepsy)
- Developing our charity website, and monitoring, optimising and reporting on site performance to ensure improvements in website traffic, conversions and time-efficiencies
- Developing existing and new fundraising income streams to support the expenditure commitments of the charity
- Sustainability - continue to work towards becoming a more environmentally-friendly organisation

Approved by order of the Board of Trustees and signed on its behalf by



David Garland, Chair

Charity registration number: 1106530

The Daisy Garland

Annual Report and Financial Statements

for the Year Ended 31 August 2023

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The Daisy Garland

Reference and Administrative Details

Chairman	D Garland
Trustees	V Whiteley S Cole D Garland B Garland K Byford T McLean G Dennison S Barker
Secretary	T McLean
Charity Registration Number	1106530
Principal Office	Units A1 and A2 Dart Marine Park Steamer Quay Road Totnes Devon TQ9 5AL
Independent Examiner	Matthew Keane ACCA Westcotts (SW) LLP 3 Plym House Longbridge Road Plymouth Devon PL6 8LT

The annual report was approved by the Trustees of the charity on 16th May 2024 and signed on its behalf by:



.....
D Garland
Chairman and Trustee



.....
T McLean
Secretary and Trustee

The Daisy Garland

Independent Examiner's Report to the Trustees of The Daisy Garland

I report to the Trustees on my examination of the accounts of The Daisy Garland for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity Trustees of The Daisy Garland you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Daisy Garland's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since The Daisy Garland's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Daisy Garland as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.



.....

Matthew Keane ACCA
Westcotts (SW) LLP
3 Plym House
Longbridge Road
Plymouth
Devon
PL6 8LT

Date: 17/05/2024

The Daisy Garland

Statement of Financial Activities for the Year Ended 31 August 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	277,630	40,913	318,543	206,102
Other trading activities	3	84,714	11,120	95,834	77,118
Investment income	4	3,939	-	3,939	1,053
Other income	5	1,861	-	1,861	3,982
Total income		368,144	52,033	420,177	288,255
Expenditure on:					
Raising funds	6	(22,074)	-	(22,074)	(39,992)
Charitable activities	7	(223,940)	(40,913)	(264,853)	(370,956)
Total expenditure		(246,014)	(40,913)	(286,927)	(410,948)
Net income/(expenditure)		122,130	11,120	133,250	(122,693)
Net movement in funds		122,130	11,120	133,250	(122,693)
Reconciliation of funds					
Total funds brought forward		272,630	11,101	283,731	406,424
Total funds carried forward	19	394,760	22,221	416,981	283,731

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 19.

The notes on pages 23 to 34 form part of these financial statements

The Daisy Garland

(Registration number: 1106530)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	2,798	-
Current assets			
Stocks	14	3,317	3,065
Debtors	15	13,454	7,506
Cash at bank and in hand		572,438	490,182
		589,209	500,753
Creditors: Amounts falling due within one year	16	(110,512)	(88,953)
Net current assets		478,697	411,800
Total assets less current liabilities		481,495	411,800
Creditors: Amounts falling due after more than one year	17	(64,514)	(128,069)
Net assets		416,981	283,731
Funds of the charity:			
Restricted income funds			
Restricted funds		22,221	11,101
Unrestricted income funds			
Unrestricted funds		394,760	272,630
Total funds	19	416,981	283,731

The financial statements on pages 23 to 34 were approved by the Trustees, and authorised for issue on 16th May 2024 and signed on their behalf by:

.....
D Garland
Chairman and Trustee

The notes on pages 23 to 34 form part of these financial statements

The Daisy Garland

Notes to the Financial Statements for the Year Ended 31 August 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Daisy Garland meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Stock

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method.

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	145,321	25,000	170,321
Grants, including capital grants;			
Grants for monitors	-	603	603
Grants for monitors	-	3,632	3,632
Grants for core costs	-	6,900	6,900
Grants - Other	-	4,778	4,778
Grants - Other	132,309	-	132,309
	277,630	40,913	318,543

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from individuals	96,601	27,559	124,160
Grants, including capital grants;			
Grants for monitors	-	21,784	21,784
Grants for core costs	-	13,800	13,800
Grants - Other	32,228	-	32,228
Grants - Unrestricted	14,130	-	14,130
	142,959	63,143	206,102

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Events income;			
Fundraising events income	84,714	11,120	95,834
	84,714	11,120	95,834

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Events income;			
Fundraising events income	75,718	1,400	77,118
	75,718	1,400	77,118

4 Investment income

	Unrestricted funds General £	Total 2023 £
Other investment income	3,939	3,939
	3,939	3,939

	Unrestricted funds General £	Total 2022 £
Other investment income	1,053	1,053
	1,053	1,053

5 Other income

	Unrestricted funds General £	Total 2023 £
Online shop sales	1,861	1,861

	Unrestricted funds General £	Total 2022 £
Online shop sales	3,982	3,982

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Direct costs £	Total 2023 £
Costs of generating donations and legacies	22,074	22,074

	Direct costs £	Total 2022 £
Costs of generating donations and legacies	39,992	39,992

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Charitable activities	127,248	5,235	132,483
Staff costs	65,639	25,840	91,479
Allocated support costs	31,053	9,838	40,891
	223,940	40,913	264,853

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Charitable activities	178,463	73,147	251,610
Staff costs	83,846	-	83,846
Allocated support costs	35,500	-	35,500
	297,809	73,147	370,956

	Activity undertaken directly £	Activity support costs £	2023 £
Charitable activities	223,962	40,891	264,853

	Activity undertaken directly £	Activity support costs £	2022 £
Charitable activities	321,656	49,300	370,956

8 Analysis of support costs

Support costs allocated to charitable activities

	Total 2023 £	Total 2022 £
Staff costs	5,250	11,373
Premises costs	18,133	17,041
Communications and IT	4,626	10,636
General Office	7,590	6,514
Finance costs	666	1,362
Governance costs	4,626	2,374
	40,891	49,300

9 Trustees remuneration and expenses

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	86,876	79,899
Pension costs	4,603	3,947
	91,479	83,846

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Average headcount of employees	4	5

No employee received emoluments of more than £60,000 during the year

The salaries are split between Patient Support, Fundraising, and Administration based on the time spent on activities by staff. The split for this year is in the same proportions as last year - 75% Patient Support, 11% Fundraising and 14% Administration.

11 Independent examiner's remuneration

	2023 £	2022 £
Other fees to examiners		
Examination-related assurance services	1,050	960
All other services	1,050	960
	2,100	1,920

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	2,798	2,798
At 31 August 2023	2,798	2,798
Depreciation		
At 31 August 2023	-	-
Net book value		
At 31 August 2023	2,798	2,798

14 Stock

	2023 £	2022 £
Stocks	3,317	3,065

15 Debtors

	2023 £	2022 £
Prepayments	13,454	7,506

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,229	-
Other taxation and social security	-	1,135
Accruals	5,712	2,534
Dietician accruals	102,571	85,284
	110,512	88,953

17 Creditors: amounts falling due after one year

	2023 £	2022 £
Dietician accruals	64,514	128,069

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,603 (2022 - £3,947).

19 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General				
General Funds	272,630	368,144	(246,014)	394,760
Restricted funds				
Other Donations	-	603	(603)	-
Grants - Monitors	-	3,632	(3,632)	-
Grants - NHS Dietician funding	9,701	-	-	9,701
Grants - Core Costs	-	6,900	(6,900)	-
September Ball	1,400	11,120	-	12,520
Grants - Sponsorship	-	29,778	(29,778)	-
	11,101	52,033	(40,913)	22,221
Total funds	283,731	420,177	(286,927)	416,981

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2022 £
Unrestricted funds					
General					
General Funds	399,725	223,712	(337,801)	(13,006)	272,630
Restricted funds					
Other Donations	6,699	27,559	(34,258)	-	-
Grants - Monitors	-	21,784	(21,784)	-	-
Grants - NHS Dietician funding	-	-	(3,305)	13,006	9,701
Grants - Core Costs	-	13,800	(13,800)	-	-
September Ball	-	1,400	-	-	1,400
	6,699	64,543	(73,147)	13,006	11,101
Total funds	406,424	288,255	(410,948)	-	283,731

The specific purposes for which the funds are to be applied are as follows:

Restricted funds:
Restricted Donations – Other: Various other donations received to support the activities of the charity.
September Ball: Sponsorship of a table at The Daisy Garland Ball for Daisy Garland Families.
NHS Dietitian Funding: Funding received for the NHS dietitian/dietetic support worker.
Grants - Monitors: Various grants received for the monitors used in treatment.
Restricted grant: Funding for the cost of the rent and associated expenses.

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2023 £
Tangible fixed assets	2,798	-	2,798
Current assets	566,988	22,221	589,209
Current liabilities	(110,512)	-	(110,512)
Creditors over 1 year	(64,514)	-	(64,514)
Total net assets	394,760	22,221	416,981

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2022 £
Current assets	489,652	11,101	500,753
Current liabilities	(88,953)	-	(88,953)
Creditors over 1 year	(128,069)	-	(128,069)
Total net assets	272,630	11,101	283,731

21 Related party transactions

During the year the charity made the following related party transactions:

S Garland
Sara Garland is the wife of Trustee, David Garland and is employed by the Charity as its Chief Executive. The related party transaction is due entirely to this role and is reflected within note 10 of the financial statements.Transaction value: £30,386 (2022: £26,430).
At the balance sheet date the amount due to/from S Garland was £Nil (2022 - £Nil).

Thank You

Thank you to all the fundraisers, donors, volunteers, companies, schools, community groups, Trusts and Foundations who kindly supported us this year. We couldn't do what we do without your generosity and support.

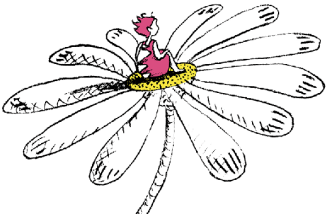









AWESOME!
WHOOP! WHOOP!



'A journey of hope... for children with epilepsy'

The Daisy Garland, Units A1 and A2, Dart Marine Park,
Steamer Quay Road, Totnes, Devon TQ9 5AL

Telephone: 01803 847999
Email: info@thedaisygarland.org.uk
www.thedaisygarland.org.uk

Facebook: The Daisy Garland
Twitter: @thedaisygarland
Instagram: thedaisygarland

Charity Registration No: 1106530

Registered with FUNDRAISING REGULATOR

THE DAISY GARLAND

England & Wales - Charity number 1106530

Accounts

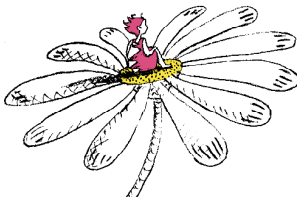
The Daisy Garland

'A journey of hope...
for children with epilepsy'



Annual Report 2022

For the year ended 31st August 2022



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Our Purpose

The Daisy Garland is a national registered charity working exclusively for children and young adults with drug-resistant epilepsy.

Our Aims

1. To raise awareness about childhood epilepsy, the ketogenic diet and SUDEP (sudden, unexpected death in epilepsy)
2. To fund specially trained Daisy Garland Ketogenic Dietitians to work within NHS hospitals nationwide allowing children and young adults to benefit from this drug-free treatment
3. To provide positive support for the parents and carers of children and young adults diagnosed with drug-resistant epilepsy

The Daisy Garland



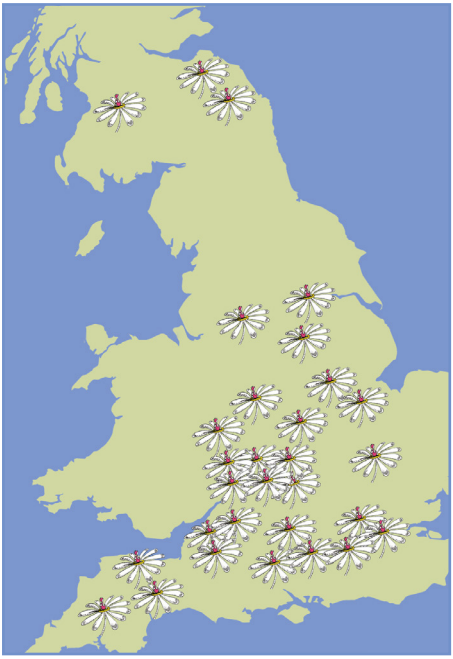
The Daisy Garland was set-up in 2004 in memory of our brave and wonderful daughter Daisy. Daisy was diagnosed with complex epilepsy when she was 5 1/2 months old. For almost 2 years we battled with one anticonvulsant drug after another, each drug took Daisy further away from us and brought with it more seizures and unwanted side-effects. In January 2000 at the age of 22 months, Daisy started the ketogenic diet - a drug-free treatment which gradually reduced the severity and frequency of her seizures. Tragically in April 2004 Daisy died in her sleep from SUDEP.

The Ketogenic Diet

In the UK there are over 60,000 children under the age of 16 suffering from epilepsy. More than 18,000 have what is termed as drug-resistant epilepsy, this means their seizures continue in spite of medication.

Recommended in the NICE guidelines the ketogenic diet is a medically recognised and accepted therapy for children with drug-resistant epilepsy. It is important to note that the diet must only be carried out under the close supervision of a trained ketogenic dietitian and a neurologist.

Over the last 18 years, The Daisy Garland has been instrumental in bringing the ketogenic diet to the forefront in the UK funding 30 Daisy Garland Ketogenic Dietitians/Dietetic Support Workers (see map below) all of whom offer a free countrywide ketogenic service to children and young adults with drug-resistant epilepsy.



Statistics show just over 50% of children on the ketogenic diet will experience over 50% seizure control, about a third will see more than 90% improvement and about 10-15% will be seizure-free.

Welcome from our Chair



As we close our financial year for 2022, I am uplifted by our continued resilience in light of the debilitating impact the coronavirus pandemic has had on the charity sector.

One of our most significant achievements in the past year has been forging a new partnership with Cambridge University Hospitals NHS Foundation Trust. A collaboration which sees us expanding our support into new areas across Cambridgeshire, This is in line with our 2021-2022 strategy to expand our reach, and is testament to the clear need for specialist support for children and young adults diagnosed with drug-resistant epilepsy.

The financial performance of The Daisy Garland charity has continued to benefit from the generosity of our supporters and donors and our income streams have continued to remain strong. I am humbled by the generosity of those who have donated and raised funds for us in an increasingly difficult economic climate and I extend my heartfelt thanks to everyone who has supported us this year, and to our incredible staff and dedicated volunteers.

With our wealth of experience and the strength of your unswerving support I am confident we can achieve even more in the coming year.



David Garland - Chair of Trustees

Welcome from our CEO



It was another difficult year for many as we all came to terms with the fundamental changes in how we live and work.

However, I am very happy to report that thanks to the passion and tenacity of my dedicated team and the unwavering generosity of our loyal supporters, we made it through! Our work is vital, it saves and transforms lives. I am proud to say that everyone rose to the tough challenge and we delivered exceptional support for 1,000's of families, including bereaved families.

This year we funded 4 new ketogenic positions within the NHS, expanded our Mindfulness and Green Shoots projects, and we were thrilled to receive an invitation to The Royal Garden Party in recognition of our work.

Every family we help and every project we launch depends not only on the tireless commitment and inspirational work of our remarkable team, but on the loyal support of fundraisers, Trusts and Foundations. Together we make a real difference. My profound thanks to you all.

I sincerely hope that you are inspired by our achievements and will continue to champion our work so we can make the world a better place for those with drug-resistant epilepsy and their families.

Sara Garland

Sara Garland - Founder and CEO

Our Work this Year

We funded

1 NEW Ketogenic Dietitian

3 NEW Ketogenic Dietetic Support Workers

757 Ketogenic families supported in Daisy's Keto Café, our online parent support group

"No matter what time of day, there is always someone in the Café to help and guide you. There really is no place like it for keto support." Kay

216

Keto Welcome Boxes dispatched providing all the essentials needed to start and maintain the diet

epilepsy

618

Raising Epilepsy Awareness poster packs sent free to families, schools and NHS clinics

55

Coffee Mornings and Cookery Days hosted, increasing keto knowledge and confidence

45 Excited children from Cornwall to Aberdeen took part in our Green Shoots project. Inspiring children to get outside and practice a bit of 'green therapy' by sowing seeds and growing healthy nutritious vegetables and edible flowers. Excellent for both physical and mental health, gardening focusses mindful attention on the task in hand which can help reduce anxiety, promote concentration and boost self-esteem.



104,000

Website Page Views

More than 47,500

People benefitted from our help

Life-saving Monitors

153 Monitor grants awarded helping keep children with complex epilepsy safe at night



400 Improving Mental Health



Families and health professionals supported through our tailor-made Daisy Garland Mindfulness Courses. Offered free of charge to help reduce anxiety, isolation and loneliness. Participants reported a marked improvement in stress levels and improved quality of life. Testimonial: *"Intelligent, inspirational and life-changing! I loved it!."*

Life-saving Support



"Logan had his first seizure at 7 weeks old where he stopped breathing. He was rushed into hospital where they had to give him adrenaline to keep his heart going. It was the worst day of our lives. I thought I was going to lose him. Our Daisy Garland SATs monitor helps reduce the worry when we put him to bed and gives us huge peace of mind..."
Vicky, mum to Logan, 3 months, NE England.



Transforming Lives

"Tia is under the care of a Daisy Garland Ketogenic Dietitian. Before the ketogenic diet Tia had tried 6 anticonvulsant medications and was having up to 200 seizures a night. It's now over 9 months since my daughter's last seizure. This is a dream come true. I'm so, so happy! The Daisy Garland have given us such brilliant support throughout our keto journey. I've honestly never come across a charity like them."
Chloe, mum to Tia, 3 years, Lancashire.

Facebook

Annual Reach
44.1M

Purple Day
(world epilepsy awareness day)
3.2M

SUDEP Awareness Day
581K

By Royal Invitation

The Daisy Garland were invited to the Queen's Garden Party, at Buckingham Palace on 11th May. It was a great honour for us to have our work recognised and to have the opportunity to discuss the charity with HRH the Princess Royal, Princess Anne.



I ♥ The Daisy Garland because...

"The Daisy Garland Facebook page is my safe space. Your posts are informative and uplifting, keeping me on track and making me feel positive about myself and the world in general. Your work is needed and appreciated. Thank you."

Raising Epilepsy Awareness



Amy and Henry's Purple Party in Leicester



A Purple Day Pooch and Pushchair Walk in Nottingham



Baden Powell Primary School in Cardiff



Working in collaboration with 16 NHS Trusts The Daisy Garland offer pump-prime funding for specialist trained ketogenic dietitians to work in hospitals from the South-West of England to Scotland and Northern Ireland. Our dietitians provide a much-needed, free, countrywide service for children and young adults with drug-resistant epilepsy.

Funding is offered for an agreed timeframe (usually 2 years) supported through the aid of grant funding until such time it becomes a commissioned service in its own right. It is our policy to raise as much of the required funds as possible prior to committing to a new service to ensure that ongoing future ketogenic funding demands can be met.

We're Making a Difference!

10 years ago, with Daisy Garland funding, Vicki Whiteley our Daisy Garland Ketogenic Dietitian set up a long awaited ketogenic service at the Royal Manchester Children's Hospital. We are immensely proud to have initiated and supported this service which has since tripled in size supporting 300+ children with drug-resistant epilepsy.

THE NEUROLOGICAL ALLIANCE

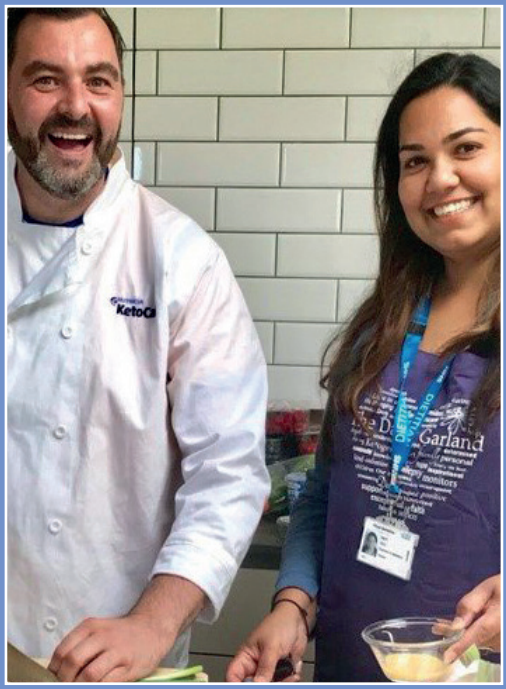
The Daisy Garland work in collaboration with The Neurological Alliance, England's leading coalition of organisations and professional bodies supporting people with neurological conditions – over 90 organisations working together to ensure that every person affected by a neurological condition can access the right treatment, care and support at the right time.

Our Involvement in the Advancement of Medical Nutrition

We continued to work with management teams specialising in medical nutrition specifically tailored to support children on the ketogenic diet. Families are always keen to trial new products under the close supervision of their ketogenic dietitian. We continue to work and strengthen relationships with Nutricia, Vitaflo and Ketocare foods and are grateful for their support and for the opportunity for our dietitians and families to be involved in the medical advancement of ketogenic nutrition.

Working in Collaboration with Nutricia Advanced Medical Nutrition

Our website recipes page received over 34,000 hits from families looking for keto menu inspiration with over 80 easy to follow recipes from nut-free bread rolls to yummy jammie dodgers it's easy to see why! Our professional keto cookery videos, featuring Chef Derek (and kindly sponsored by Nutricia), have been a big hit too, demonstrating quick and easy ways to make keto-friendly bread and cakes as well as tasty main meals and lunch box treats. Our cookery videos can be viewed via our website.



DANONE NUTRICIA

BPNA Conference 2022

The Daisy Garland, along with experts from around the globe working in the field of Neurology, attended the British Paediatric Neurological Association Annual Conference in January. Our virtual stand was hugely popular throughout this two day event which provided a wonderful opportunity to share our resources and raise epilepsy/ ketogenic awareness in order to widen our reach with medical professionals.

BPNA
British Paediatric Neurology Association

ESNA Conference

ESNA

Over 100 Daisy Garland epilepsy awareness packs were well received by delegates attending the Epilepsy Nurses Association Conference held in Glasgow. Our extensive efforts to increase contact with epilepsy nurses has resulted in a 58% growth in referrals from medical professionals this year.

Wrap-around Family Support

"One of the major elements of having a child with epilepsy is the constant need to stay on top of research and the constant battle of trying and testing meds, equipment and foods. When I first learnt about The Daisy Garland charity, I was astounded that I had landed in a place where a lot of the trial and error had been done before me. The Daisy Garland is a fountain of completely relevant knowledge. For the first time ever, I didn't have to go hunting for information, it was all under one roof and had come from a place of real lived experience. This was priceless to me. The Daisy Garland awarded us a grant for an epilepsy monitor. Our monitor helps keep Tommy safe and gives me the opportunity to sleep. Something I haven't done for a very long time. The Daisy Garland has wrapped their arms around us as a family in more ways than one and we will be forever grateful." Charlene, mum to Tommy, 4, SW England.



Structure, Governance and Management

Charity Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The original Declaration of Trust was dated 23rd August 2004 and supplemental deeds dated 8th October 2004 and 6th April 2019.

Trustees

The charity's Trustees are not renumerated, however their expenses are reimbursed in accordance with The Daisy Garland's expenses policy. Trustees are recruited through an open selection process and receive an induction on appointment.

- David Garland (Chair)
- Bernard Garland (Vice Chair)
- Gloria Dennison (Treasurer)
- Tracy Mclean (Secretary)
- Dr Sarah Barker (Trustee)
- Kim Byford (Trustee)
- Sarah Cole (Trustee)
- Victoria Whiteley (Trustee)

Staff and Volunteers

Our dedicated team shares a huge passion for the work we do and as we are a small organisation every team member sees first-hand the real difference we make to families. We have 4 office-based staff, this equates to 3.2 full-time equivalent staff (FTE). We also have 38 regular volunteers who assist with service delivery (for example large mailouts), or helping us to raise awareness and funds throughout the UK.

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.

Safeguarding

The charity is fully committed to safeguarding and promoting the welfare of all children. We have a comprehensive safeguarding policy which outlines these responsibilities. It also outlines the procedures to be taken when a child may be identified to be at risk of harm, or may require additional support to ensure they reach their potential. The policy is reviewed and updated annually.

Diversity and Inclusion

We actively support diversity and inclusion and ensure that all our employees are valued and treated with dignity and respect. Our formal Equality, Diversity and Inclusion Policy is implemented in accordance with the appropriate statutory requirements and ensures that no service user, job applicant or employee is discriminated against either directly or indirectly on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation.

Financial Review

The financial performance of The Daisy Garland charity has continued to benefit from the generosity of our supporters and donors and our income streams have continued to remain strong.

We receive no government or statutory funding so rely entirely on these voluntary donations. We would like to express a heartfelt thank you to every company, individual, Trust and Foundation who supported our work this year.

As we emerged from the worst impacts of the pandemic, further challenges presented in the form of the economic downturn and those challenges remain. The economic impacts of the war in Ukraine, price inflation and Brexit have potential impacts on our sponsors and donors and their ability to support the charity. However, although showing a decrease against the previous year our income streams have held up well considering the difficult conditions that the UK economy is facing.

The statement of financial activities for 2022 shows total incoming funds were £288,255 (2021 £326,583) a 13.2% decrease. Bearing in the mind the increase in funds carried forward for 2021 (£406,424) compared to 2020 (£303,863) coupled with the fact that income streams are remaining consistent. The charity Trustees agreed to recommence funding for NHS ketogenic dietetic positions. Therefore, total outgoing funds were £410,948 (2021 £224,022) an 83.4% increase, giving rise to net incoming funds of - £122,693 for the year (2021 net incoming funds £102,561).

In light of the above the total funds carried forward as of 31st August 2022 (£283,731) showed a 43.2% decrease compared to 2021 (£406,424). The Trustees of the charity adopt a prudent approach to managing the resources at their disposal and will only commit to funding expenditure which can be supported by received income or existing reserves.

In the coming year we will continue to support the increasing number of families seeking our help. We will continue to fund specialist ketogenic dietetic services operating within the NHS. We will also look to build upon the invaluable full wrap-around support provided for children with difficult to control epilepsy and their families.

Financial Review (continued)

Reserves Policy

The Daisy Garland exists to support children and young adults with drug-resistant epilepsy and their families. The Trustees consider it prudent that unrestricted reserves should be sufficient to cover the loss of all funding incomes to enable the operation to continue for a minimum of 12 months whilst alternative replacement funding is sought, or activity is adjusted to reflect likely future income. The Trustees confirm that this objective was met throughout the year.

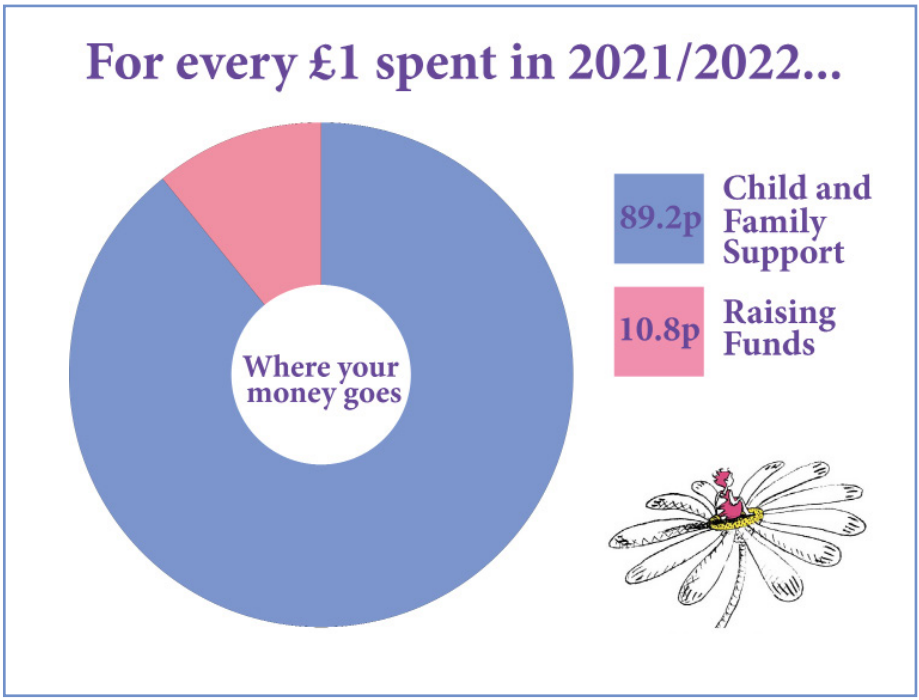


The Daisy Garland - Small Charity, Big Impact.

Financial Review (continued)

Public Benefit

The Daisy Garland Trustees declare that the objectives and activities of the charity are of clear public benefit.



The Daisy Garland remains resourceful and cost-conscious at all times.

Forward focus for 2022/23

Following on from our 2019/2020 strategy we will be focussing on the following priorities for 2022/23:

- Increasing support for families nationwide who have a child with drug-resistant epilepsy - a life-threatening condition
- Increasing the number of monitor grants we provide in order to reduce risk of SUDEP
- Continuing to support 30+ NHS ketogenic services countrywide
- Growing our Green Shoots project improving mental health and well-being for the whole family
- Extending our Mindfulness program to include parents/carers and health professionals associated with The Daisy Garland
- Developing our charity website, and monitoring, optimising and reporting on site performance to ensure improvements in website traffic, conversions and time-efficiencies
- Review and develop staffing structure
- Developing existing and new fundraising income streams to support the expenditure commitments of the charity
- Sustainability - continue to work towards becoming a more environmentally-friendly organisation

Approved by order of the Board of Trustees and signed on its behalf by



David Garland, Chair

CHARITY REGISTRATION NUMBER: 1106530

The Daisy Garland

Unaudited Financial Statements

31 August 2022

WESTCOTTS (SW) LLP
Chartered accountants
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

The Daisy Garland

Financial Statements

Year ended 31 August 2022

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Balance sheet	**22**
Notes to the financial statements	**23-31**

The Daisy Garland

Trustees' Annual Report

Year ended 31 August 2022

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

Reference and administrative details

Registered charity name	The Daisy Garland
Charity registration number	1106530
Principal office	Units A1 & A2 Dart Marine Park Steamer Quay Road Totnes Devon TQ9 5AL
The trustees	Mr D Garland - Chairman Mr B Garland Ms T L McLean Ms G Dennison Ms V Whiteley Ms S Cole Ms K Byford Dr S Barker
Charity secretary	Ms T L McLean
Independent examiner	Matthew Keane ACCA Plym House 3 Longbridge Road Marsh Mills Plymouth Devon PL6 8LT

The trustees' annual report was approved on 16th May 2023 and signed on behalf of the board of trustees by:

Mr D Garland
Trustee

Ms T L McLean
Charity Secretary

The Daisy Garland

Independent Examiner's Report to the Trustees of The Daisy Garland

Year ended 31 August 2022

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



17/05/2023

Matthew Keane ACCA
Independent Examiner

Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

The Daisy Garland

Statement of Financial Activities

Year ended 31 August 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	**4**	142,959	63,143	206,102	278,474
Charitable activities	**5**	75,718	1,400	77,118	43,622
Other trading activities	**6**	3,982	–	3,982	3,361
Investment income	**7**	1,053	–	1,053	1,126
Total income		223,712	64,543	288,255	326,583
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	39,992	–	39,992	15,530
Expenditure on charitable activities	**9,10**	297,809	73,147	370,956	208,492
Total expenditure		337,801	73,147	410,948	224,022
Net (expenditure)/income		(114,089)	(8,604)	(122,693)	102,561
Transfers between funds		(13,006)	13,006	–	–
Net movement in funds		(127,095)	4,402	(122,693)	102,561
Reconciliation of funds					
Total funds brought forward		399,725	6,699	406,424	303,863
Total funds carried forward		272,630	11,101	283,731	406,424

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 23 to 31 form part of these financial statements

The Daisy Garland

Balance Sheet

31 August 2022

	Note	2022 £	2021 £
Current assets			
Stocks	**15**	3,065	2,919
Debtors	**16**	7,506	2,205
Cash at bank and in hand		490,182	461,156
		500,753	466,280
Creditors: amounts falling due within one year	**17**	88,953	16,724
Net current assets		411,800	449,556
Total assets less current liabilities		411,800	449,556
Creditors: amounts falling due after more than one year	**18**	128,069	43,132
Net assets		283,731	406,424
Funds of the charity			
Restricted funds		11,101	6,699
Unrestricted funds		272,630	399,725
Total charity funds	**20**	283,731	406,424

These financial statements were approved by the board of trustees and authorised for issue on 16th May 2023, and are signed on behalf of the board by:

Mr D Garland
Trustee

The notes on pages 23 to 31 form part of these financial statements

The Daisy Garland

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Units A1 and A2, Dart Marine Park, Steamer Quay Road, Totnes, Devon, TQ9 5AL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	96,601	27,559	124,160
Grants			
Grants for Monitors	–	21,784	21,784
Grants for Core Costs	–	13,800	13,800
Grants - Other	32,408	--	17,408
Grants - Unrestricted	14,130	–	14,130
	142,959	63,143	206,102

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	121,098	35,286	156,384
Grants			
Grants for Monitors	–	17,534	17,534
Grants for Dieticians	–	13,006	13,006
Grants for Core Costs	–	23,800	23,800
Grants - Unrestricted	67,750	–	67,750
	188,848	89,626	278,474

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Fundraising Events	75,718	1,400	77,118

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising Events	43,622	–	43,622

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Online Shop Sales	3,982	3,982	3,361	3,361

7. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Interest on bank deposit accounts	1,053	1,053	1,126	1,126

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Costs of Fundraising	39,992	39,992	15,530	15,530

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Charitable Activities	262,309	59,347	321,656
Support costs	35,500	13,800	49,300
	297,809	73,147	370,956

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Activities	106,991	59,127	166,118
Support costs	18,574	23,800	42,374
	125,565	82,927	208,492

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Charitable Activities	321,656	49,300	370,956	208,492

11. Analysis of support costs

	Total 2022 £	Total 2021 £
Staff costs	11,373	11,034
Premises	17,041	15,288
Communications and IT	10,636	6,019
General office	6,514	5,791
Finance costs	1,362	1,188
Governance costs	2,374	3,053
	49,300	42,373

12. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	960	1,020
Other financial services	960	1,080
	1,920	2,100

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	79,899	68,341
Employer contributions to pension plans	3,947	3,734
	83,846	72,075

The salaries are split between Patient Support, Fundraising, and Administration based on the time spent on activities by staff. The split for this year is in the same proportions as last year - 75% Patient Support, 11% Fundraising, 14% Administration.

The average head count of employees during the year was 5 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

15. Stocks

	2022	2021
	£	£
Raw materials and consumables	3,065	2,919

16. Debtors

	2022	2021
	£	£
Prepayments and accrued income	7,506	2,205

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,534	3,465
Social security and other taxes	1,135	943
Dietician Accruals	85,284	12,316
	88,953	16,724

18. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Dietician Accruals	128,069	43,132

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,947 (2021: £3,734).

20. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021	Income	Expenditure	Transfers	**At 31 August 2022**
	£	£	£	£	£
General funds	399,725	223,712	(337,801)	(13,006)	272,630

	At 1 September 2020	Income	Expenditure	Transfers	At 31 August 2021
	£	£	£	£	£
General funds	303,863	236,957	(141,095)	–	399,725

20. Analysis of charitable funds continued

Restricted funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	**At 31 August 2022 £**
Donations Restricted - Other	6,699	27,559	(34,258)	-	-
Grants - Monitors	-	21,784	(21,784)	-	-
NHS Dietitian Funding	-	-	(3,305)	13,006	9,701
Grants - Core Costs	-	-	-	-	-
Restricted Grant	-	13,800	(13,800)	-	-
September Ball	-	1,400	-	-	1,400
Restricted Funds	6,699	64,543	(73,147)	13,006	11,101

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
Donations Restricted – Other	-	35,286	(28,587)	-	6,699
Grants - Monitors	-	17,534	(17,534)	-	-
NHS Dietitian Funding	-	13,006	(13,006)	-	-
Grants - Core Costs	-	10,000	(10,000)	-	-
Restircted Grant	-	13,800	(13,800)	-	-
Restricted Funds	–	89,626	(82,927)	–	6,699

Restricted funds

Restricted Donations – Other
Various other donations received to support the activities of the charity.

September Ball
Sponsorship of a table for 10 at The Daisy Garland Ball – Sept 2022 for Daisy Garland Families.

NHS Dietitian Funding
Funding received for the NHS dietitian/dietetic support worker.

Grants - Monitors
Various grants received for the monitors used in treatment.

Restricted grant
Funding for the cost of the rent and associated expenses.

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Current assets	489,652	11,101	500,753
Creditors less than 1 year	(88,953)	–	(88,953)
Creditors greater than 1 year	(128,069)	–	(128,069)
Net assets	272,630	11,101	283,731

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	459,581	6,699	466,280
Creditors less than 1 year	(16,724)	–	(16,724)
Creditors greater than 1 year	(43,132)	–	(43,132)
Net assets	399,725	6,699	406,424

22. Related parties

During the year the charity entered into the following transactions with related parties:

	Transaction value		**Balance owed by/(owed to)**	
	2022	2021	**2022**	2021
	£	£	£	£
S Garland	26,430	27,004	–	–

Sara Garland is the wife of Trustee, David Garland and is employed by the Charity as its Chief Executive. The related party transaction is due entirely to this role and is reflected within note 13 of the financial statements.

Thank You

Thank you to all the fundraisers, donors, volunteers, companies, schools, community groups, Trusts and Foundations who kindly supported us this year. We couldn't do what we do without your generosity and support.




The Daisy Garland
SHOOTS




Daisy

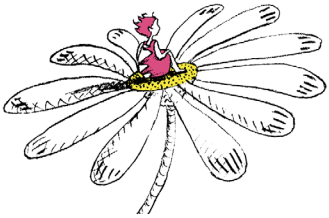









GROWING
WITH
The Daisy Garland



'A journey of hope... for children with epilepsy'

The Daisy Garland, Units A1 and A2, Dart Marine Park,
Steamer Quay Road, Totnes, Devon TQ9 5AL

Telephone: 01803 847999
Email: info@thedaisygarland.org.uk
www.thedaisygarland.org.uk

Facebook: The Daisy Garland
Twitter: @thedaisygarland
Instagram: thedaisygarland

Charity Registration No: 1106530

Registered with FUNDRAISING REGULATOR

THE DAISY GARLAND

England & Wales - Charity number 1106530

Accounts

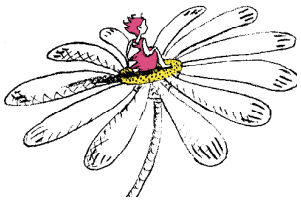
The Daisy Garland

'A journey of hope...
for children with epilepsy'



Annual Report 2021

For the year ended 31st August 2021



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Our Purpose

The Daisy Garland is a national registered charity working exclusively for children and young adults with drug-resistant epilepsy.

Our Aims

1. To raise awareness about childhood epilepsy, the ketogenic diet and SUDEP (sudden, unexpected death in epilepsy)
2. To fund specially trained Daisy Garland Ketogenic Dietitians to work within NHS hospitals nationwide allowing children and young adults to benefit from this drug-free treatment
3. To provide positive support for the parents and carers of children and young adults diagnosed with drug-resistant epilepsy

The Daisy Garland



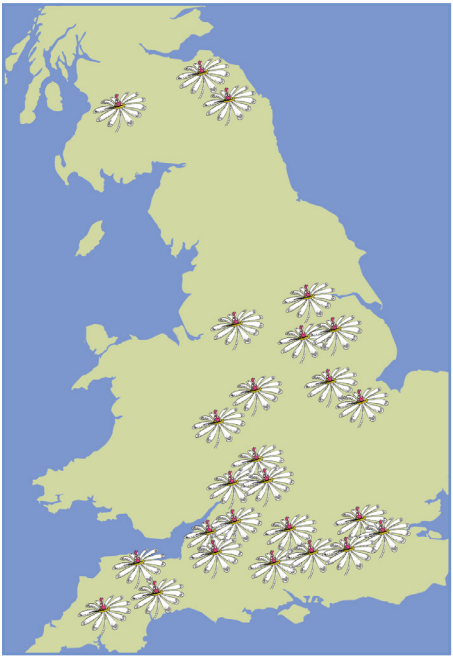
The Daisy Garland was set-up in 2004 in memory of our brave and wonderful daughter Daisy. Daisy was diagnosd with complex epilepsy when she was 5 1/2 months old. For almost 2 years we battled with one anticonvulsant drug after another, each drug took Daisy further away from us and brought with it more seizures and unwanted side-effects. In January 2000 at the age of 22 months, Daisy started the ketogenic diet - a drug-free treatment which gradually reduced the severity and frequency of her seizures. Tragically in April 2004 Daisy died in her sleep from SUDEP.

The Ketogenic Diet

In the UK there are over 60,000 children under the age of 16 suffering from epilepsy. More than 18,000 have what is termed as drug-resistant epilepsy, this means their seizures continue in spite of medication.

Recommended in the NICE guidelines the ketogenic diet is a medically recognised and accepted therapy for children with drug-resistant epilepsy. It is important to note that the diet must only be carried out under the close supervision of a trained ketogenic dietitian and a neurologist.

Over the last 17 years, The Daisy Garland has been instrumental in bringing the ketogenic diet to the forefront in the UK funding 26 Daisy Garland Ketogenic Dietitians/Dietetic Support Workers (see map below) all of whom offer a free countrywide ketogenic service to children and young adults with drug-resistant epilepsy.



Statistics show just over 50% of children on the ketogenic diet will experience over 50% seizure control, about a third will see more than 90% improvement and about 10-15% will be seizure-free.

Welcome from our Chair



Welcome to our 2020/21 TAR. This past year has been one like no other, a time of great changes and challenges, a period we will never forget. The pandemic caused chaos and like many charities, The Daisy Garland faced great challenges too. Fundraising was brought to an abrupt halt and many income streams stopped overnight. But, despite the upheaval and uncertainty we did what we do best: we kept calm and we carried on.

With a 17-year history we knew that our dedicated team would find a way through, and in the midst of the pandemic we addressed additional needs and found new and inspiring ways to help those with epilepsy and their families. I am in awe of our small team who adapted and pushed on through an extremely stressful and trying period.

Throughout the multitude of ups and downs and despite the many hardships faced our supporters have been an inspiration, our lifeblood. On behalf of The Daisy Garland team, and the families we help, thank you! Your steadfast support has been nothing short of outstanding and we are profoundly grateful.

We look forward to a better year ahead.

David Garland

Welcome from our CEO



Covid-19 has had a devastating impact on our day-to-day lives and we have all had to adjust and adapt to the bizarre circumstances we find ourselves in. This year the collapse of over 100 confirmed fundraising events brought new and alternative ways of fundraising into sharp focus.

Throughout the past year our 'silver lining' has been our staff and supporters who have done their utmost to ensure that The Daisy Garland continued to give across-the-board support. During erratic and destabilising lock-downs we managed to keep a 'business as usual' policy, and we maintained a high level of support for all the families under our care. 162 life-saving monitor grants were processed and awarded; 247 Ketogenic Welcome Boxes and dozens of Care Packs were dispatched and every phone call and enquiry dealt with swiftly and efficiently. I could not be prouder of my inspiring team or our incredible supporters.

As I write, 2021 is already bringing a new set of challenges but I know we will rise to those challenges and we will continue to help to make the world a better place for those with drug-resistant epilepsy and their families.

Sara Garland

Our Work this Year

We funded

2 NEW Ketogenic Dietitians

3 NEW Ketogenic Dietetic Support Workers

656 Ketogenic families supported in Daisy's Keto Café - our online parent support group

"Café support means I'm no longer lost and alone. I've made new friends and I'm starting to feel positive again" - Rebecca.

247 Keto Welcome Boxes dispatched providing all the essentials needed to start and maintain the diet

46 Ketogenic cookery videos produced helping and inspiring keto families

48 Coffee Mornings and Cookery Days hosted, increasing keto knowledge and confidence

2 Published articles in Complete Nutrition Magazine

547 Raising Epilepsy Awareness poster packs sent free to families, schools and NHS clinics



25 Children took part in our new Green Shoots project growing healthy, low-carb keto-friendly vegetables and sensory flowers at home during lockdown. This exciting project prompted children to try out new tastes. We will expand on this project next year.



More than 13,000

People benefitted from our support

Life-saving support

162

Monitor grants awarded helping keep children with complex epilepsy safe at night



174

Improving Mental Health

Families supported during lockdown through tailor-made Daisy Garland Mindfulness Courses offered free of charge, helping reduce anxiety, isolation and loneliness. Testimonial: *"Intelligent, soothing & inspirational. A real life-saver!"*.



Life-saving Support

"Having a Daisy monitor means Nathan can have prompt care and attention throughout the night, minimising disruption and improving sleep quality. The monitor has given me a psychological boost knowing I can be more timely and responsive when dealing with Nathan's nocturnal seizures. A big thank you to everyone who helps fund these life-saving monitors." Dayo, mum to Nathan, 11, London.





Transforming Lives

"Thank you for supporting us on our keto journey. I have found a kindness in Daisy's Keto Café I didn't even know existed. Being amongst other keto families reminds me I'm not alone. The diet is working really well, Frankie hasn't needed rescue meds for over 20 weeks! My message to anyone starting their keto journey is: please, please, please stick with it! We're not seizure-free yet but Frankie's seizures have reduced from 150 a day to just 1 or 2 a day. Thank you also for our Daisy monitor. This has saved Frankie's life, not once but twice, and has saved us from many hospital admissions. Thank you for being there for us." Kirsty, mum to Frankie, 5 months, Gloucestershire.

Facebook

Annual reach
15M

On Purple Day
(world epilepsy awareness day)
102K

On SUDEP Awareness Day
30K

Overcoming Covid Restrictions

Many medical conferences were cancelled due to Covid. We attended two - British Paediatric Neurological Association and Nutricia's annual Ketoconference. Our dietitians presented at numerous virtual events raising ketogenic awareness both nationally and globally.

Our involvement in the advancement of medical nutrition

We continued to work with management teams specialising in medical nutrition specifically tailored to support children on the ketogenic diet. Families are always keen to trial new products under the close supervision of their ketogenic dietitian.

We continue to work and strengthen relationships with Nutricia, Vitaflo and Ketocare foods and are grateful for their support and for the opportunity for our dietitians and families to be involved in the medical advancement of ketogenic nutrition.

Meet some of our Purple Day 2021 supporters



Esme and her teachers raising epilepsy awareness at their school in Lancashire





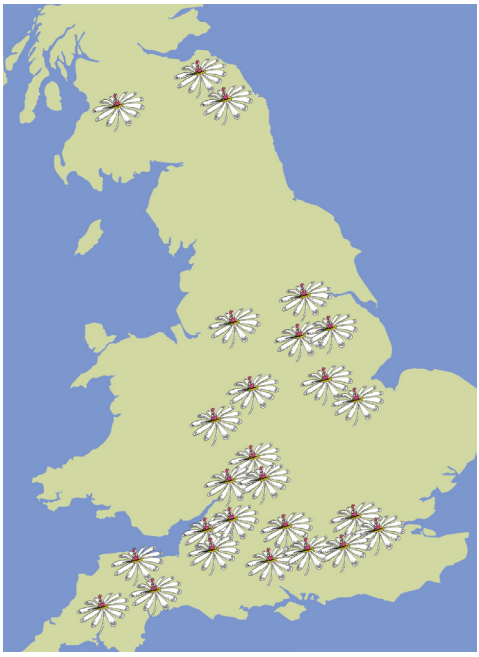
Our Patron Jane Asher created a Purple Day Showstopper of a cake!



Raising epilepsy awareness in Hampshire



The Daisy Garland offer pump-prime funding for specialist trained ketogenic dietitians to work in NHS hospitals from the South-West of England to Scotland and Northern Ireland. Our dietitians provide a much-needed, free, countrywide service for children and young adults with drug-resistant epilepsy. We offer funding for an agreed timeframe (usually 2 years) supported through the aid of grant funding until such time it becomes a commissioned service in its own right. It is our policy to raise as much of the required funds as possible prior to committing to a new service to ensure that ongoing future ketogenic funding demands can be met.



26 Daisy Garland funded ketogenic dietitians - countrywide reach (R)

Structure, Governance and Management

Charity Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The original Declaration of Trust was dated 23rd August 2004 and supplemental deeds dated 8th October 2004 and 6th April 2019.

Trustees

The charity's Trustees are not renumerated, however their expenses are reimbursed in accordance with The Daisy Garland's expenses policy. Trustees are recruited through an open selection process and receive an induction on appointment.

- David Garland (Chair)
- Bernard Garland (Vice Chair)
- Gloria Dennison (Treasurer)
- Tracy Mclean (Secretary)
- Sarah Barker (Trustee)
- Kim Byford (Trustee)
- Sarah Cole (Trustee)
- Victoria Whiteley (Trustee)

Staff and Volunteers

Our dedicated team shares a huge passion for the work we do and as we are a small organisation every team member sees first-hand the real difference we make to families. We have 4 office-based staff, this equates to 3.2 full-time equivalent staff (FTE). We also have 40 regular volunteers who assist with service delivery (for example large mailouts), or helping us to raise awareness and funds throughout the UK.

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.

Safeguarding

The charity is fully committed to safeguarding and promoting the welfare of all children. We have a comprehensive safeguarding policy which outlines these responsibilities. It also outlines the procedures to be taken when a child may be identified to be at risk of harm, or may require additional support to ensure they reach their potential. The policy is reviewed and updated annually.

Diversity and Inclusion

We actively support diversity and inclusion and ensure that all our employees are valued and treated with dignity and respect. Our formal Equality, Diversity and Inclusion Policy is implemented in accordance with the appropriate statutory requirements and ensures that no service user, job applicant or employee is discriminated against either directly or indirectly on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation.

Financial Review

The statement of financial activities for 2021 shows total incoming funds were £326,583 (2020 £314,049) a 3.9% increase. Total outgoing funds were £224,022 (2020 £137,300) a 63.1% increase, giving rise to net incoming funds of £102,561 (2020 net incoming funds £176,749) for the year. It was a positive sign that incoming funds showed an increase compared to 2020.

Although certain income streams were hard hit - particularly fundraising events - our diverse funding sources and success in securing Covid-19 emergency grants contributed to the overall increase. However, the impact of the pandemic on fundraising activities is still being felt so in line with the imposed restrictions we have adapted a number of our support services and NHS funding projects.

Throughout the pandemic the charity was quick to adjust and adapt providing virtual delivery of support services and group events. Covid-19 has had a devastating impact on our day-to-day lives, resulting in a 24% increase in families seeking our help; as a result we were unable to furlough any staff.



Our dedicated team working from home during lockdown. Business as usual - no families were left wanting or waiting.

Financial Review (continued)

Throughout lockdown The Daisy Garland managed to keep 'business as usual policy' allowing us to maintain a high level of support for those families under our care as well as new families seeking our help. No one was left wanting or waiting.

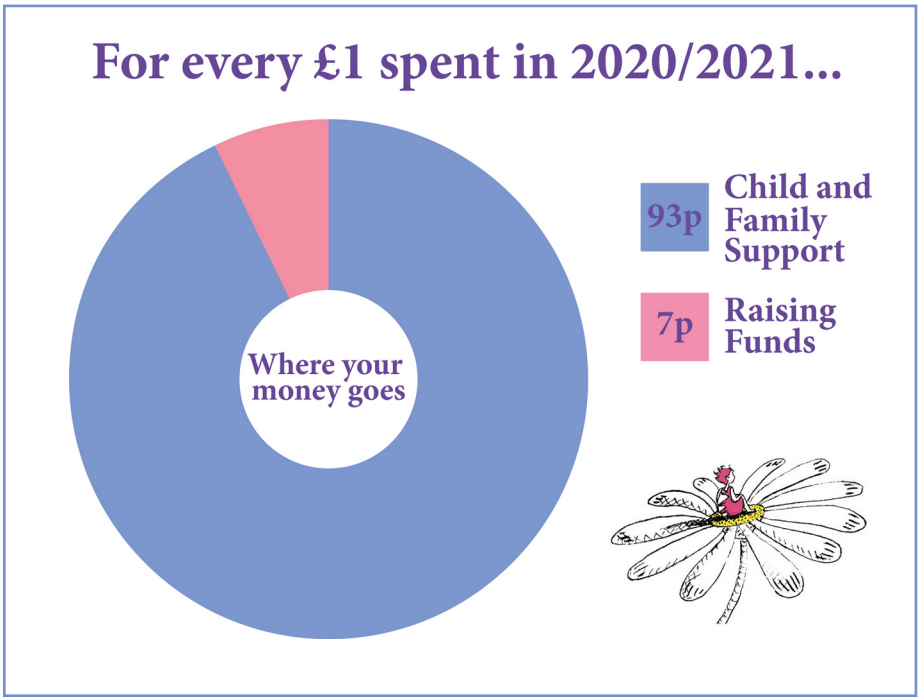
Reserves Policy

The Daisy Garland exists to support children and young adults with drug-resistant epilepsy and their families. The Trustees consider it prudent that unrestricted reserves should be sufficient to cover the loss of all funding incomes to enable the operation to continue for a minimum of 12 months whilst alternative replacement funding is sought or activity is adjusted to reflect likely future income. The Trustees confirm that this objective was met throughout the year.

Financial Review (continued)

Public Benefit

The Daisy Garland Trustees declare that the objectives and activities of the charity are of clear public benefit.



The Daisy Garland remains resourceful and cost-conscious at all times.

Forward focus for 2021/22

Following on from our 2019/20 strategy we will be focussing on the following priorities for 2021/22:

- Increasing support for families nationwide who have a child with drug-resistant epilepsy - a life-threatening condition
- Increasing the number of monitor grants we provide in order to reduce risk of SUDEP
- Continuing to support 26 NHS ketogenic services countrywide
- Launching our Green Shoots project improving mental health and well-being for the whole family
- Expanding our Mindfulness program to include parents/carers and health professionals associated with The Daisy Garland
- Updating our charity website, and monitoring, optimising and reporting on site performance to ensure improvements in website traffic, conversions and time-efficiencies
- Review and develop staffing structure
- Sustainability - continue to work towards becoming a more environmentally-friendly organisation

Approved by order of the Board of Trustees and signed on its behalf by



David Garland, Chair

The Daisy Garland

Unaudited Financial Statements

31 August 2021

THOMAS WESTCOTT
Chartered accountants
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Financial Statements Year ended 31 August 2021

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Statement of financial position	**20**
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The Daisy Garland

Trustees' Annual Report

Year ended 31 August 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name	The Daisy Garland
Charity registration number	1106530
Principal office	Units A1 & A2 Dart Marine Park Steamer Quay Road Totnes Devon TQ9 5AL
The trustees	Mr D Garland Mr B Garland Ms T L McLean Ms G Dennison Ms V Whiteley Ms S Cole Ms K Byford Dr S Barker
Company secretary	Tracy McLean
Independent examiner	Keith Clay FCA Plym House 3 Longbridge Road Marsh Mills Plymouth Devon PL6 8LT

TRUSTEES REPORT INPUT

The trustees' annual report was approved on 10th June 2022 and signed on behalf of the board of trustees by:

Mr D Garland
Trustee



Tracy McLean
Charity Secretary



The Daisy Garland

Independent Examiner's Report to the Trustees of The Daisy Garland

Year ended 31 August 2021

Independent examiner's report to the trustees of The Daisy Garland.

I report to the trustees on my examination of the financial statements of The Daisy Garland ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Keith Clay FCA
Independent Examiner
Thomas Westcott

Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

The Daisy Garland

Statement of Financial Activities

Year ended 31 August 2021

	Note	Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	**4**	188,848	89,626	278,474	256,290
Charitable activities	**5**	43,622	–	43,622	52,954
Other trading activities	**6**	3,361	–	3,361	2,878
Investment income	**7**	1,126	–	1,126	1,927
Total income		236,957	89,626	326,583	314,049
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	15,530	–	15,530	15,277
Expenditure on charitable activities	**9,10**	125,565	82,927	208,492	122,023
Total expenditure		141,095	82,927	224,022	137,300
Net income and net movement in funds		95,862	6,699	102,561	176,749
Reconciliation of funds					
Total funds brought forward		303,863	–	303,863	127,114
Total funds carried forward		399,725	6,699	406,424	303,863

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 28 form part of these financial statements

The Daisy Garland

Statement of Financial Position
31 August 2021

	Note	2021	2020
		£	£
Current assets			
Stocks	**15**	2,919	2,800
Debtors	**16**	2,205	26,646
Cash at bank and in hand		461,156	382,370
		466,280	411,816
Creditors: amounts falling due within one year	**17**	16,724	68,154
Net current assets		449,556	343,662
Total assets less current liabilities		449,556	343,662
Creditors: amounts falling due after more than one year	**18**	43,132	39,799
Net assets		406,424	303,863
Funds of the charity			
Restricted funds		6,699	–
Unrestricted funds		399,725	303,863
Total charity funds	**20**	406,424	303,863

These financial statements were approved by the board of trustees and authorised for issue on 19th June 2022, and are signed on behalf of the board by:

Mr D Garland, Trustee

The notes on pages 21 to 28 form part of these financial statements

The Daisy Garland

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Units A1 and A2, Dart Marine Park, Steamer Quay Road, Totnes, Devon, TQ9 5AL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Cash Flow Exemption

Under Charities SORP (FRS 102) the Charity is classed as a small charity and has therefore taken the exemption from the requirement to prepare a cashflow statement.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	121,098	35,286	156,384
Gift Aid	–	–	–
Grants			
Grants for Monitors	–	17,534	17,534
Grants for Dieticians	–	13,006	13,006
Grants for Core Costs	–	23,800	23,800
Grants - Unrestricted	67,750	–	67,750
	188,848	89,626	278,474

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	73,627	12,660	86,287
Gift Aid	6,656	–	6,656

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants for Monitors	–	23,905	23,905
Grants for Dieticians	–	57,814	57,814
Grants for Core Costs	–	30,749	30,749
Grants - Unrestricted	50,879	–	50,879
	131,162	125,128	256,290

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Fundraising Events	43,622	43,622	52,954	52,954

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Online Shop Sales	3,361	3,361	2,878	2,878

7. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Interest on bank deposit accounts	1,126	1,126	1,927	1,927

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Costs of Fundraising	15,530	15,530	15,277	15,277

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Charitable Activities	106,991	59,127	166,118
Support costs	18,574	23,800	42,374
	125,565	82,927	208,492

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable Activities	(50,500)	119,378	68,878
Support costs	47,395	5,750	53,145
	(3,105)	125,128	122,023

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Charitable Activities	166,118	42,374	208,492	122,023

11. Analysis of support costs

	Analysis of support costs £	**Total 2021 £**	Total 2020 £
Staff costs	11,034	11,034	10,268
Premises	15,288	15,288	15,672
Communications and IT	6,019	6,019	17,570
General office	5,791	5,791	6,432
Finance costs	1,188	1,188	833
Governance costs	3,053	3,053	2,369
	42,373	42,373	53,144

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,020	1,020
Other financial services	1,080	–
	2,100	1,020

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	68,341	69,501
Employer contributions to pension plans	3,734	3,659
	72,075	73,160

The salaries are split between Patient Support, Fundraising, and Administration based on the time spent on activities by staff. The split for this year is in the same proportions as last year - 75% Patient Support, 11% Fundraising, 14% Administration.

The average head count of employees during the year was 4 (2020: 4).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Stocks

	2021	2020
	£	£
Raw materials and consumables	2,919	2,800

16. Debtors

	2021	2020
	£	£
Prepayments and accrued income	2,205	8,917
Other debtors	–	17,729
	2,205	26,646

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	3,465	1,140
Social security and other taxes	943	778
Dietician Accruals	12,316	66,236
	16,724	68,154

18. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Other creditors	43,132	39,799

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,734 (2020: £3,659).

20. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020	Income	Expenditure	**At 31 August 2021**
	£	£	£	£
General funds	303,863	236,957	(141,095)	399,725

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
General funds	127,114	188,921	(12,172)	303,863

Restricted funds

	At 1 September 2020	Income	Expenditure	**At 31 August 2021**
	£	£	£	£
Restricted Funds	–	89,626	(82,927)	6,699

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
Restricted Funds	–	125,128	(125,128)	–

Restricted funds comprise of various donations relating to assets and continued research.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Current assets	459,581	6,699	466,280
Creditors less than 1 year	(16,724)	–	(16,724)
Creditors greater than 1 year	(43,132)	–	(43,132)
Net assets	399,725	6,699	406,424

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	411,816	–	411,816
Creditors less than 1 year	(68,153)	–	(68,153)
Creditors greater than 1 year	(39,800)	–	(39,800)
Net assets	303,863	–	303,863

22. Related parties

During the year the charity entered into the following transactions with related parties in respect of services provided to the charity:

		Transaction value 2021 £	2020 £
S Garland	Salary	27,004	26,464

S Garland is the wife of D Garland, a trustee of The Daisy Garland.

Thank You

Thank you to all the fundraisers, donors, volunteers, companies, schools, community groups, trusts and foundations who kindly supported us this year. We couldn't do what we do without your generosity and support.



Welcome To Holland

I am often asked to describe the experience of raising a child with a disability - to try to help people who have not shared that unique experience to understand it, to imagine how it would feel. It's like this…

When you're going to have a baby, it's like planning a fabulous vacation trip - to Italy. You buy a bunch of guide-books and make your wonderful plans. The Coliseum. The Michelangelo David. The gondolas in Venice. You may learn some handy phrases in Italian. It's all very exciting.

After months of eager anticipation, the day finally arrives. You pack your bags and off you go. Several hours later, the plane lands. The stewardess comes in and says, "Welcome to Holland."

"Holland?!?" you say. "What do you mean Holland?? I signed up for Italy! I'm supposed to be in Italy. All my life I've dreamed of going to Italy."

But there's been a change in the flight plan. They've landed in Holland and there you must stay.

The important thing is that they haven't taken you to a horrible, disgusting, filthy place, full of pestilence, famine and disease. It's just a different place.

So you must go out and buy new guide books. And you must learn a whole new language. And you will meet a whole new group of people you would never have met.

It's just a different place. It's slower-paced than Italy, less flashy than Italy. But after you've been there for a while and you catch your breath, you look around... and you begin to notice that Holland has windmills... and Holland has tulips. Holland even has Rembrandts.

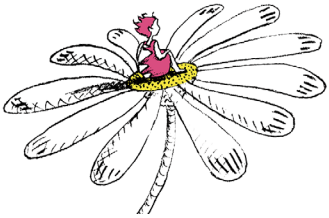
But everyone you know is busy coming and going from Italy... and they're all bragging about what a wonderful time they had there. And for the rest of your life, you will say "Yes, that's where I was supposed to go. That's what I had planned."

And the pain of that will never, ever, ever, ever go away... because the loss of that dream is a very, very significant loss.

But... if you spend your life mourning the fact that you didn't get to Italy, you may never be free to enjoy the very special, and the very lovely things... about Holland.

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'A journey of hope... for children with epilepsy'

The Daisy Garland, Units A1 and A2, Dart Marine Park,
Steamer Quay Road, Totnes, Devon TQ9 5AL

Telephone: 01803 847999
Email: info@thedaisygarland.org.uk
www.thedaisygarland.org.uk

Facebook: The Daisy Garland
Twitter: @thedaisygarland
Instagram: thedaisygarland

Charity Registration No: 1106530

THE DAISY GARLAND

England & Wales - Charity number 1106530

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	Sept	2019	To	31	Aug	2020

Section A Reference and administration details

Charity name	The Daisy Garland
Other names charity is known by	
Registered charity number (if any)	1106530
Charity's principal address	Units A1 & A2 Dart Marine Park
	Steamer Quay Road
	Totnes, Devon
	Postcode TQ9 5AL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Garland	Chair		
2	Brian Garland	Deputy Chair		
3	Tracy McLean	Secretary		
4	Gloria Dennison	Treasurer		
5	Victoria Whiteley			
6	Sarah Cole			
7	Kim Byford			
8	Sarah Barker		25 April 2020	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Sara Garland – Founder

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Approved by Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

- The Daisy Garland is a member of The Neurological Alliance.
- The Daisy Garland works in collaboration with other charities supporting children with epilepsy and other related/life-limiting conditions. In order to improve outcomes and quality of life for children and young adults with drug-resistant epilepsy and their families.
- All Trustees/employees are DBS checked.

Covid-19 Pandemic
The past year has brought with it a multitude of challenges and triumphs. We have had to innovate and adjust to a new normal in order to survive. Smart thinking, hard work and having an adequate reserves policy in place has kept us afloat, leaving us stronger, wiser, and more resilient.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- Providing support for people with difficult to control epilepsy via the telephone, website, social media, support groups and published literature.
- Funding specialist ketogenic dietitians to work within NHS

- The Daisy Garland works exclusively for children and young adults with difficult to control epilepsy and their families.



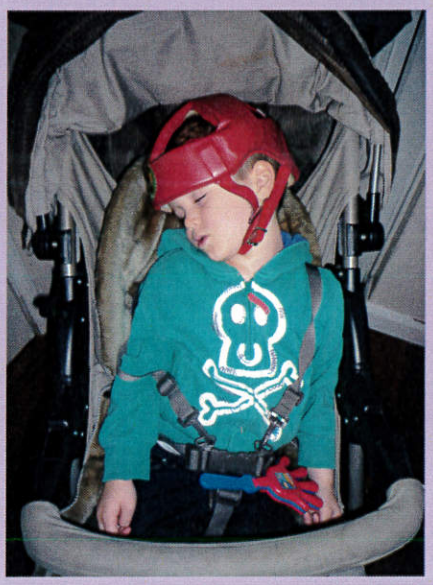
Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

- Working in collaboration with the NHS The Daisy Garland offer pump-prime funding to set up and establish ketogenic services countrywide. We have provided funds for 26 Daisy Garland Ketogenic Dietitians/Support Workers to work within 15 NHS Trusts, with more planned to follow. Trust takeover success rate is 100%.



Location of 26 Daisy Garland funded Ketogenic Dietitians/Support Workers

- We are the only charity in the UK funding specialist trained ketogenic dietitians working in NHS hospitals from Devon to Scotland. Our Dietitians provide a free service treating children with difficult to control epilepsy using a drug-free dietary treatment. The ketogenic diet is a medical-led dietary therapy, recommended in the NICE Guidelines. The diet has been shown to substantially improve quality of life. Numerous studies show that successful management of the ketogenic diet results in significant financial saving to the NHS. Pictured below is Ben. Pre-diet Ben was having 400+ seizures a week (left). Ben is one of thousands of children whose lives have been transformed through Daisy Garland ketogenic funding and support.





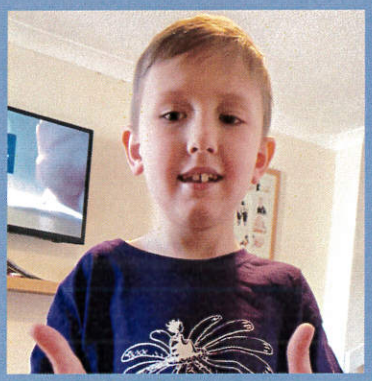
- Due to the Covid-19 pandemic we saw a huge increase in applications for SATs/epilepsy monitors for home use, these monitors are not widely available on the NHS. Positive feedback confirms our monitor programme saves lives -

"We are so grateful for our Daisy Garland SATs monitor. Life has been quite a roller coaster since Elsie's epilepsy diagnosis. We have had lots of trips to hospital and endless sleepless nights in an attempt to keep Elsie safe. Our Daisy monitor alerts us to seizure activity so we can get to Elsie quickly preventing her from going through life-threatening seizures alone. We can never thank The Daisy Garland enough for their support, especially in times like this [COVID-19]. Our main aim at the moment is to do everything we can to keep Elsie out of hospital and our monitor is helping us do this."



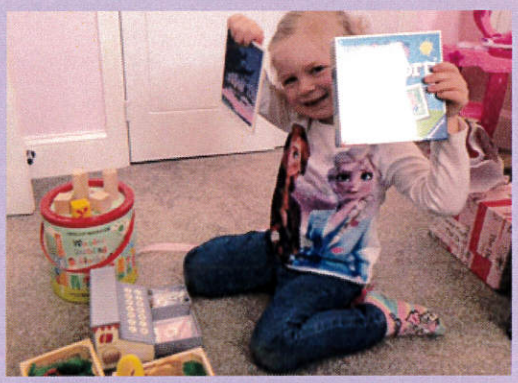
- We work closely with the NHS on a national, regional and local level. We work with hospices, care homes and special needs/mainstream schools continuously looking to seek new and effective ways to help children who fall under our remit.

- The Daisy Garland provide positive, proactive, support and guidance for families via our website, parent support groups, telephone helpline, and social media. Families contact us to express and discuss epilepsy related fears and anxieties. Our support is a life-line for families whose children have complex and challenging needs: brain tumours, GLUT-1 deficiency syndrome, heart disease, autism, Batten Disease, Cerebral Palsy, and other life-limiting syndromes where epilepsy is a significant feature. Our work brings renewed hope to families on a daily basis. -



Corey absolutely loved receiving his Daisy Keto Welcome Box and the contents helped me explain about the ketogenic diet and the reasons why he's going on it. He was so excited about the box and can't wait to try out all the different things inside. This has definitely helped Corey see the fun side, making him feel that his new diet isn't all doom and gloom. The Daisy Garland has been our rock throughout, funding a SATs monitor and the ketogenic diet. Thank you so much. x

- We continue to offer 'one-off' small grants for specialist equipment for children with epilepsy. We also provide 'Hug in a Box' packages designed to support and comfort children going through difficult times as well as those undergoing invasive tests/prolonged hospital treatment. These boxes were hugely well received by families shielding vulnerable children.



"Thank you Daisy Garland for a wonderful surprise delivery for Holly and her little brother Harry. Both are delighted with their new games to play. What a fantastic generous thing to do - staying safe at home"

- We produce and supply free educational and advisory information for families, medical professionals and schools, raising awareness about childhood epilepsy, the ketogenic diet and SUDEP.

The Daisy Garland Trustees declare that the objectives and activities of the charity are of clear public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

- The Daisy Garland offer pump-prime funding for specialist trained Ketogenic Dietitians, to work in NHS hospitals from the South West of England to Scotland and Northern Ireland. Our Dietitians provide a much-needed, free, countrywide service for children and young adults with drug-resistant epilepsy. We offer funding for an agreed timeframe (usually 2 years) supported through the aid of grant funding until such time it becomes a commissioned service in its own right. It is our policy to raise as much of the required funds as possible prior to committing to a new service to ensure that on-going future ketogenic funding demands can be met.



- We continue to provide Grants to families living in the UK for night-time breathing (SATs/epilepsy) monitors for use in the home. Grants are provided on the condition that applications are supported in writing, by an appropriate medical professional.

- We do not receive statutory NHS or local authority funding so it is important for us to say thank you and recognise the enormous contribution that our dedicated supporters, Trusts and Foundations make. They are truly remarkable and we cannot thank them enough for their kindness, generosity, and continued support. We would not be able to continue our work without their help.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Covid-19 has had a devastating impact on our day to day lives and we have all had to adjust and adapt to the bizarre circumstances we find ourselves in. It is of immense concern that 100+ organised fundraising events, including our annual May Ball and WALK4DAISY were cancelled in 2020. The knock-on effects of the pandemic saw a 24% increase in families contacting us for help and support. Increased service demand meant we were unable to furlough staff and are extremely proud to report that throughout lockdown our small team of 3.2 managed to keep a 'business as usual' policy allowing us to maintain a high level of support for families under our care; every phone call and enquiry dealt with swiftly and efficiently. No one was left wanting or waiting. New planned projects were put on hold as we pulled out all stops to increase family support. Daisy's Keto Café, a busy hub of vital support for 584 members and our website and keto recipes page received more daily hits than ever before. Despite the pandemic, here are some of the year's potted highlights:

- In April 2020 our charity film was awarded 'The People's Choice Award' by The Charity Film Awards. We are delighted to have been given this award and for our work to have been recognised in this way. The award has been won by The Daisy Garland and we are incredibly proud to receive it but we haven't done it alone. We want to thank our many supporters, benefactors, fundraisers, friends, exceptional dieticians and trustees not to mention our hard working, dedicated staff of 3.2 in our small office in Devon. But above all we want to mention the brave children who suffer from drug-resistant epilepsy and their amazing families and friends; we are privileged to help them and this award is for all of us.



- December 2019 saw the launch of our new, interactive, website. The new site makes it easy to search for up-to-date information about epilepsy, the ketogenic diet, keto recipes, parent support and our epilepsy monitor programme. Supporters can now set up fundraising pages making it easy for people to donate. We have seen a huge surge in people visiting our website for information about the ketogenic diet and general advice and support.

- We welcomed three new Daisy Garland Dietetic Support Workers to our ketogenic team: Oxford Children's Hospital and Bristol Royal Hospital for Children.

- We are delighted to report another two Trust takeovers: Nottingham Children's Hospital and The Royal Berkshire Children's Hospital. Both ketogenic services would not have been possible without Daisy Garland funding and support.

Section D Achievements and performance

- Our funding support and excellent track record of ketogenic Trust takeovers provides solid evidence that The Daisy Garland is paving the way the ketogenic diet is perceived in the UK as a safe, suitable treatment for children with drug-resistant epilepsy.

- A month before the county went into lock-down we took 19 of our Devon based 'Time4Me' support group families for a fabulous day out at Pennywell Farm, Devon. Until further notice our family support groups will stay in touch via Zoom and social media.



- Because of the pandemic, our Live Ketogenic Cookery Workshops hosted by our Dietitians were quickly replaced with exclusive weekly cookery tutorials, watched by 584 ketogenic families. This increased support has proved invaluable and was made possible through kind and generous support from Nutricia and their ketogenic chef, Derek, (pictured below with Daisy Dietitians, Tammy and Rati, from The Royal Berkshire Children's Hospital).



- Our Dietitians support families from different backgrounds and cultures and continue to create ketogenic recipes for families following Halal, Kosher, Japanese, vegan, vegetarian, nut, gluten and casein free, diets. As a result of our support an increasing number of hospitals now offer a ketogenic option for inpatients – an outstanding achievement!

- Working alongside medical experts and research teams our Ketogenic Dietitians continue to raise on-going awareness of the ketogenic diet; this year presenting at Zoom conferences worldwide, working in collaboration with other epilepsy related charities. Our Daisy Dietitians work closely with consultants, doctors, pharmacists and epilepsy nurses, educating and updating medical professionals in the use of the ketogenic diet.

- We continue to work with management teams specialising in medical nutrition specifically tailored to support children on the ketogenic diet. Families are always keen to trial new products under the close supervision of their ketogenic Dietitian.

- Our highly successful 'Reducing the Risk of SUDEP' Programme goes from strength to strength. This year, and thanks to successful emergency grant funding, we were able to increase the number of grants given. Regular feedback from parents, carers and the medical profession confirms that monitors *do* save lives –

"Having our Daisy SATs monitor has been a massive blessing this week because without it Freya would have ended up having a hospital admission. Because of the monitor we were able to keep in close contact with the hospital and have managed to stay safe at home!"



- Positive feedback tells us our lockdown newsletter was well received lifting the spirts of families and supporters, breaking down loneliness and isolation, keeping them up to date with the latest charity news, true stories and charity activities.

- We were one of the first charities to set up an emergency Covid-19 page offering helpful suggestions and support. We pride ourselves on the outstanding, professional, caring service we have continued to provide during the pandemic with regards to treatment options, wellbeing and safety. Positive daily feedback proves our work is needed and is far reaching. The Daisy Garland is actively improving quality of life for thousands of families year on year.



"I took this photo today... we came across daisies on our walk... after a great few seizure-free days it symbolises happiness, strength, love and of course Daisy Garland. I intend to get this photograph framed for our house as it has lots of emotions attached to it."

- The Daisy Garland Facebook page has 11,000 Followers. Daisy's Keto Café (our online, ketogenic family support group) has 584 members and provides an extraordinary amount of ketogenic encouragement and support.

I've been into Daisy's Keto Cafe today and already feel a little calmer. Everyone seems welcoming and helpful. It's a fantastic set up.



- We continue to work and strengthen relationships with Nutricia, Vitaflo and Ketocare foods and are grateful for their support and for the opportunity for our dietitians and families to be involved in the medical advancement of ketogenic nutrition.

- Our popular on-line Daisy Shop is an invaluable way of raising epilepsy awareness and much needed funds.

- The Daisy Garland remains resourceful and cost conscious at all times.

Section E Financial review

Brief statement of the charity's policy on reserves	Our saving grace this year is down to our robust Reserves Policy. The Trustees consider it prudent that unrestricted reserves should be sufficient to cover the loss of all funding incomes to enable the operation to continue for a minimum of 12 months whilst alternative replacement funding is sought or activity is adjusted to reflect likely future income.
Details of any funds materially in deficit	

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Cancelled fundraising events saw the majority of income raised through individual donations and grant applications from Trusts and Foundations who have in the past supported our work.

We would like to extend our grateful thanks to the Trusts and Foundations who came to our rescue offering flexibility and support. What would we have done without you?

Our profound thanks to everyone who has supported our work during this extremely worrying and difficult time.

Taking a balanced view, we estimate a 40%+ drop in planned income for the year ahead.

Section F Other optional information

We are delighted to welcome Dr Sarah Barker, to The Daisy Garland as Parent Trustee. After leaving Southampton University with a First Class MChem (Hons) degree, Sarah went on to gain a PHD in chemistry, she is also a qualitied Chartered Accountant. Sarah's daughter, Isi, has epilepsy and is on the ketogenic diet under the care of a service set up by The Daisy Garland. Sarah and Isi feature in our charity film, which can be viewed via The Daisy Garland website. Sarah's energy and experience makes her a much-valued addition to our Board of Trustees.

Daisy Garland Trustee, Victoria Whiteley, is Clinical Lead Ketogenic Dietitian at the Royal Manchester Children's Hospital. Victoria brings a wealth of clinical ketogenic expertise to the Board. As well as being a seasoned and much sought after ketogenic speaker presenting at conferences worldwide, Victoria has been involved in medical research at Great Ormond Street Children's Hospital and UCL and is presently involved in the KIWE trial, a current national research trial comparing the diet to 'add on' medication in children with refractory epilepsy between the ages of 1 month and 2 years. Victoria co-founded the Ketogenic Dietitians Research Network with the aim of advancing research into ketogenic diets, and to provide a forum for collaboration and information sharing.

Anne Wadsworth OBE, is Patron of The Daisy Garland. Anne is a successful businesswoman, who for many years has been helping charities in the fields of integrated health and disability in all its forms to raise funds and achieve their inspiring goals. We count ourselves extremely lucky to have Anne on board; she brings a wealth of experience and is a valued member of the team.

The Trustees would like to give a special mention the 3.2 strong Daisy Garland team. Their hard work, quick thinking and outstanding determination has been a guiding light in an extraordinarily challenging year.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David Patrick Garland	Tracy Linda McLean
Position (eg Secretary, Chair, etc)	Chair	Secretary
Date	25th June 2021	

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	The Daisy Garland Trust		
On accounts for the year ended	31 August 2020	**Charity no (if any)**	1106530
Set out on pages	1 - 15		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2020**.

Responsibilties and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:		**Date:**	22/06/2021
Name:	Keith Sidney Clay		
Relevant professional qualification(s) or body (if any):	ICAEW		

Address:	Thomas Westcott, Plym House, 3 Longbridge Road, Plymouth
	PL6 8LT

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE DAISY GARLAND			Charity No (if any)	1106530	CC39a
Annual accounts for the period					
Period start date	01/09/2019	To	Period end date	31/08/2020	

Section A Statement of financial activities

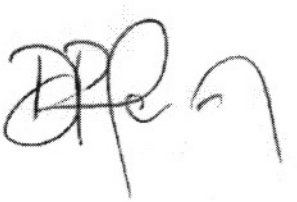
Descriptions by natural category	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Donations, legacies and Grants		131,162	125,128	-	256,290	234,375
Fundraising		52,954	-	-	52,954	176,552
Shop sales		2,878	-	-	2,878	2,042
Interest and dividends		1,927	-	-	1,927	2,048
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total incoming resources	S01	188,920	125,128	-	314,048	415,017
Resources expended (Notes 4-7)						
Donations and Grants		- 50,500	119,378	-	68,878	290,309
Cost of fundraising		15,277	-	-	15,277	48,589
Administrative salaries		10,268	-	-	10,268	9,736
telephone postage and stationery		16,531	-	-	16,531	12,184
Internet re-development		3,878	-	-	3,878	5,410
Rent, rates, utilities and insurance		9,922	5,750	-	15,672	11,897
bank charges and interest		833	-	-	833	740
Repairs and maintenance		3,568	-	-	3,568	20
Training		25	-	-	25	124
legal and professional fees		2,369	-	-	2,369	1,160
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total resources expended	S02	12,171	125,128	-	137,299	380,170
Net incoming/(outgoing) resources before transfers	S03	176,749	-	-	176,749	34,847
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	176,749	-	-	176,749	34,847
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	176,749	-	-	176,749	34,847
Total funds brought forward	S09	127,114	-	-	127,114	92,267
Total funds carried forward	S10	303,863	-	-	303,863	127,114

Section B Balance sheet

		Note	Total this year £ F01	Total last year £ F02
Fixed assets				
Tangible assets	(Note 8)	B01	-	-
		B02	-	-
Investments	(Note 9)	B03	-	-
Total fixed assets		B04	-	-
Current assets				
Stock and work in progress		B05	2,800	2,100
Debtors	(Note 10)	B06	26,646	26,298
(Short term) investments		B07	-	-
Cash at bank and in hand		B08	382,371	408,276
Total current assets		B09	411,816	436,674
Creditors: amounts falling due within one year (Note 11)		B10	68,153	136,613
Net current assets/(liabilities)		B11	343,663	300,061
Total assets less current liabilities		B12	343,663	300,061
Creditors: amounts falling due after one year (Note 11)		B13	39,799	172,946
Provisions for liabilities and charges		B14	-	-
Net assets		B15	303,863	127,114
Funds of the Charity				
Unrestricted funds		B16	303,863	127,114
Designated funds		B17		
Total unrestricted funds			303,863	127,114
Restricted income funds (Note 12)		B18	-	-
Endowment funds (Note 12)		B19	-	-
Total funds		B20	303,863	127,114

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
D P Garland	29.06.21



Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* ✓ Accounting Standards;
  or ☐ Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

None

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	The charity does not capitalise office equipment which consists of PCs, printers , storage units etc. These were purchased in prior years.

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Donations	73,627	12,660	86,287	111,948
Gift Aid	6,656	-	6,656	11,048
Grants for Dieticians at specified NHS Trusts	-	57,814	57,814	26,132
Grants for Monitors for children at home	-	23,905	23,905	68,550
Grants for core costs	-	30,749	30,749	16,698
Grants - Unrestricted	50,879	-	50,879	-
Patient support	-	-	-	-
Total	131,162	125,128	256,290	234,375
Fundraising events	52,954	-	52,954	176,552
		-	-	-
			-	-
Total	52,954	-	52,954	176,552
Interest on bank deposit accounts	1,927		1,927	2,048
			-	-
			-	-
			-	-
Total	1,927	-	1,927	2,048
Online shop sales	2,878	-	2,878	2,042
			-	-
			-	-
			-	-
			-	-
Total	2,878	-	2,878	2,042
	188,920	125,128	314,048	415,017

Section C — Notes to the accounts (cont)

Note 4 — Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Donations & Grants Analysis	Unrestricted £	restricted £	This year £	Last year (restated) £
Funding to NHS Trusts for Ketogenic Dieticians	- 107,711	57,814	- 49,897	139,887
Monitors for children at home	17,431.42	23,905	41,336	68,550
Patient Support	39,530	37,659	77,189	81,872
Other Grants	250	-	250	-
			-	-
			-	-
			-	-
			-	-
Total	- 50,500	119,378	68,878	290,309
Cost of Fundraising Events				
Fundraising expenses	13,650	-	13,650	47,297
Online shop - Cost of Sales	1,439	-	1,439	1,021
Sundry expenses	188	-	-	-
			-	-
			-	-
			-	-
Total	15,277	-	15,089	48,318
Telephone, postage and stationery				
Phone and postage	13,691.95		13,692	7,380
Stationery	1,800.15		1,800	3,361
Subscriptions	1,039		1,039	1,443
Total	16,531	-	16,531	12,184
Internet				
Internet	3,877.70		3,878	5,410
			-	-
Total	3,878	-	3,878	5,410
Rent, Rates, Utilities and Insurance				
Rent, rates, utilities and insurance	9,922	5,750	15,672	11,897
Total	9,922	5,750	15,672	11,897
	- 4,892	125,128	120,048	368,118

Section C Notes to the accounts (cont)

Note 5 Details of certain items of expenditure

5.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	0	4
Nature of the expenses : Travel,subsistence and other expenses related to travel throughout UK visiting Donors, NHS Trusts, attending Fund Raising Events etc.		
Total amount paid	0	330

+

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	1140	1040
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	NONE	NONE

Section C Notes to the accounts (cont)

Note 6 Paid employees

Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	68,708	65,325
Employer's National Insurance costs	1,559	1,276
Pension costs	3,659	3,498
	-	-
Total staff costs	73,926	70,099

6.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Grants and Support	2.7	2.7
Fundraising	0.4	0.4
Administration	0.5	0.5
Total	3.6	3.6

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme: Scheme is open to all staff. Employer chooses recognised Pension Company and Charity contributes 8% of salary.

	This year £	Last year £
The costs of the scheme to the charity for the year	3,659	3,498
The amount of any contributions outstanding at the year end	-	-
The amount of any contributions prepaid at the year end		

Section C Notes to the accounts (cont)

Note7 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount	Grants to individuals Total amount
	£	£
Night time monitors	-	41,336
Patient support and other grants		77,439
Dieticians/Dietetic Support Workers		
John Radcliffe Hospital	- 2,645	
Sheffield Childrens Hospital	- 3,343	-
Bristol Royal Hospital for Children	- 27,171	
Queens Medical Centre Nottingham	- 25,042	-
Birmingham Childrens Hospital	18,841	
Leeds Childrens Hospital (dietician)	- 13,332	
Royal Berkshire	26,820	-
Total	**- 25,871**	**118,776**

Section C — Notes to the accounts (cont)

Note8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

8.2 Accumulated depreciation and impairment provisions

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
**** Rate**						
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

8.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C Notes to the accounts (cont)

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments		
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	26,646	26,298	-	-
Total	26,646	26,298	-	-

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	778	621	-	-
Accruals and deferred income	67,375	135,992	39,799	172,946
Total	68,153	136,613	39,799	172,946

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

Section C Notes to the accounts (cont)

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- **permanent endowment funds (PE);**
- **expendable endowment funds (EE); and**
- **restricted income funds, including special trusts, of the charity (R).**
- **other funds .**

	Type PE, EE , R or other	Purpose and restrictions

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Monitors to patients		23,905	- 23,905			-
Core costs		30,749	- 30,749			-
Keto Books/Welcome packs		12,660	- 12,660			-
NHS Dieticians - Birmingham		12,814	- 12,814			-
NHS Dieticians - Sheffield		35,000	- 35,000			-
NHS Dietetic Support - Bristol		10,000	- 10,000			-
						-
Total Funds	-	125,128	- 125,128	-	-	-

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	-	-	-	-
Investments	-	-	-	-
Net current assets	343,663	-	-	-
Creditors due in more than one year and provisions	- 39,800			
Total net assets	303,863	-	-	-

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
S Garland is the wife of a Trustee and a full	D Garland has no input into and	26,464	25299
time employee of the charity.	does not attend the meeting of		
	Trustees that agree the salary		

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties			NONE	NONE

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			NONE	NONE

Section C	Notes to the accounts	(cont)

Note 14 **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Commitments following year end:		2021	2020
Monitors for children at home	circa	£30,000	Nil

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	The Daisy Garland Trust		
On accounts for the year ended	31 August 2020	**Charity no (if any)**	1106530
Set out on pages	1 - 15		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2020**.

Responsibilties and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:		**Date:**	22/06/2021
Name:	Keith Sidney Clay		
Relevant professional qualification(s) or body (if any):	ICAEW		

Address:	Thomas Westcott, Plym House, 3 Longbridge Road, Plymouth
	PL6 8LT

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	