



Trustees' Annual Report for the period

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

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

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				
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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)

Trustee selection methods
(eg. appointed by, elected by)

Association

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)

- 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.



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

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



- 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.

- 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.



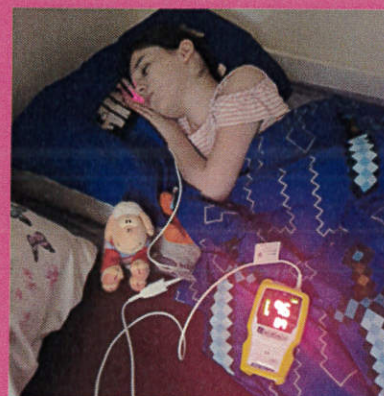
- Because of the pandemic, our Live Ketogenic Cookery Workshops hosted by our Dietitians were quickly replaced with exclusive weekly cookery tutorials, watched by 584 ketogenic families. This increased support has proved invaluable and was made possible through kind and generous support from Nutricia 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 spirits 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 qualified 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	25 th June 2021	



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**.

Responsibilities 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 £
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
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

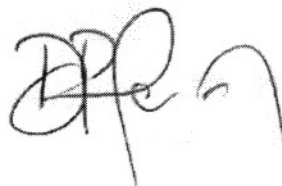
Section B

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: <ul style="list-style-type: none"> 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.

	Unrestricted £	restricted £	This year £	Last year (restated) £
Donations & Grants Analysis				
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).

Number of trustees who were paid expenses**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**

This year	Last year
0	4
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).

Independent examiner's or auditors' fees for reporting on the accounts**Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor**

This year £	Last year £
1140	1040
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.

The costs of the scheme to the charity for the year

The amount of any contributions outstanding at the year end

The amount of any contributions prepaid at the year end

This year £	Last year £
3,659	3,498
-	-

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	Grants to individuals
	Total amount £	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

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.

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

	£
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	-

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.

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

Section C

Notes to the accounts

(cont)

Note 10 Debtors and prepayments

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

Analysis of debtors

Trade debtors
 Amounts due from subsidiary and associated undertakings
 Other debtors
 Prepayments and accrued income

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
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

Loans and overdrafts
 Trade creditors
 Amounts due to subsidiary and associated undertakings
 Other creditors
 Accruals and deferred income

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
778	621	-	-
67,375	135,992	39,799	172,946
Total	68,153	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.

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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

Fixed assets
Investments
Net current assets

Creditors due in more than one year and provisions
Total net assets

Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
-	-	-	-
-	-	-	-
343,663	-	-	-
- 39,800			
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 time employee of the charity.	D Garland has no input into and does not attend the meeting of Trustees that agree the salary	26,464	25299

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



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**.

Responsibilities 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.

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