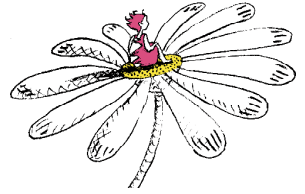


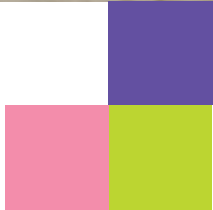
The Daisy Garland

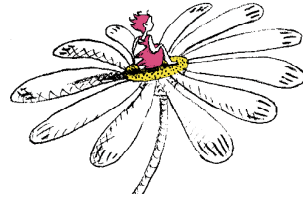
*'A journey of hope...
for children with epilepsy'*



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 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 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.

A handwritten signature in dark ink, appearing to read 'David Garland'.

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



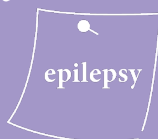
Coffee Mornings
and Cookery Days
hosted, increasing
keto knowledge and
confidence

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



The Paskin family
raising awareness in
Stoke-on-Trent



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 remunerated, 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

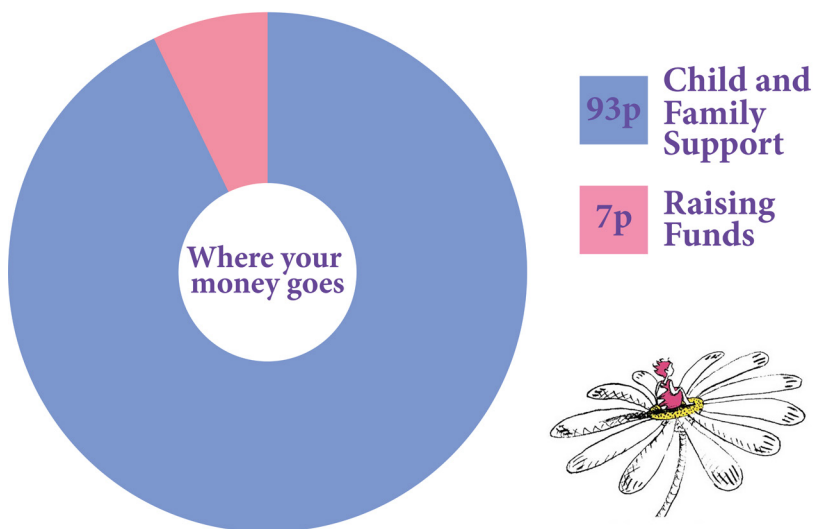
The Daisy Garland exists to support children and young adults with drug-resistant epilepsy and their families. The Trustees consider it prudent that unrestricted reserves should be sufficient to cover the loss of all funding incomes to enable the operation to continue for a minimum of 12 months whilst 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.

For every £1 spent in 2020/2021...



**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

A handwritten signature in blue ink, appearing to read 'D Garland', is positioned below the approval text.

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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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

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
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		<u>236,957</u>	<u>89,626</u>	<u>326,583</u>	<u>314,049</u>
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		<u>141,095</u>	<u>82,927</u>	<u>224,022</u>	<u>137,300</u>
Net income and net movement in funds		<u>95,862</u>	<u>6,699</u>	<u>102,561</u>	<u>176,749</u>
Reconciliation of funds					
Total funds brought forward		303,863	—	303,863	127,114
Total funds carried forward		<u>399,725</u>	<u>6,699</u>	<u>406,424</u>	<u>303,863</u>

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

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

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.

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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.

The Daisy Garland

Notes to the Financial Statements (continued)

Year ended 31 August 2021

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
	<u>188,848</u>	<u>89,626</u>	<u>278,474</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	73,627	12,660	86,287
Gift Aid	6,656	—	6,656

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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
	<u>131,162</u>	<u>125,128</u>	<u>256,290</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising Events	<u>43,622</u>	<u>43,622</u>	<u>52,954</u>	<u>52,954</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Online Shop Sales	<u>3,361</u>	<u>3,361</u>	<u>2,878</u>	<u>2,878</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Interest on bank deposit accounts	<u>1,126</u>	<u>1,126</u>	<u>1,927</u>	<u>1,927</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of Fundraising	<u>15,530</u>	<u>15,530</u>	<u>15,277</u>	<u>15,277</u>

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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
	<u>125,565</u>	<u>82,927</u>	<u>208,492</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable Activities	(50,500)	119,378	68,878
Support costs	47,395	5,750	53,145
	<u>(3,105)</u>	<u>125,128</u>	<u>122,023</u>

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
	<u>42,373</u>	<u>42,373</u>	<u>53,144</u>

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	—
	<u>2,100</u>	<u>1,020</u>

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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
	<u>72,075</u>	<u>73,160</u>

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	<u>2,919</u>	<u>2,800</u>

16. Debtors

	2021	2020
	£	£
Prepayments and accrued income	2,205	8,917
Other debtors	—	17,729
	<u>2,205</u>	<u>26,646</u>

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
	<u>16,724</u>	<u>68,154</u>

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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

	2021 £	2020 £
Other creditors	<u>43,132</u>	<u>39,799</u>

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 20 21 £
General funds	<u>303,863</u>	<u>236,957</u>	<u>(141,095)</u>	<u>399,725</u>

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 20 20 £
General funds	<u>127,114</u>	<u>188,921</u>	<u>(12,172)</u>	<u>303,863</u>

Restricted funds

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 20 21 £
Restricted Funds	<u>—</u>	<u>89,626</u>	<u>(82,927)</u>	<u>6,699</u>

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 20 20 £
Restricted Funds	<u>—</u>	<u>125,128</u>	<u>(125,128)</u>	<u>—</u>

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

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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.

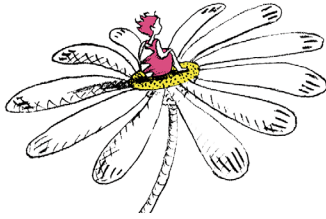
But everyone you know is busy coming and going from Italy... and they're all bragging about what a wonderful time they had there. And for the rest of your life, you will say "Yes, that's where I was supposed to go. That's what I had planned."

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