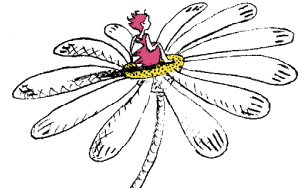


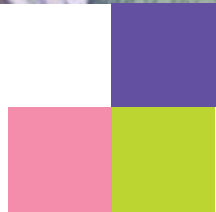
The Daisy Garland

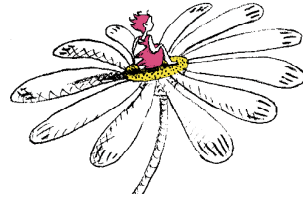
*'A journey of hope...
for children with epilepsy'*



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 unwavering 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 - 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



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

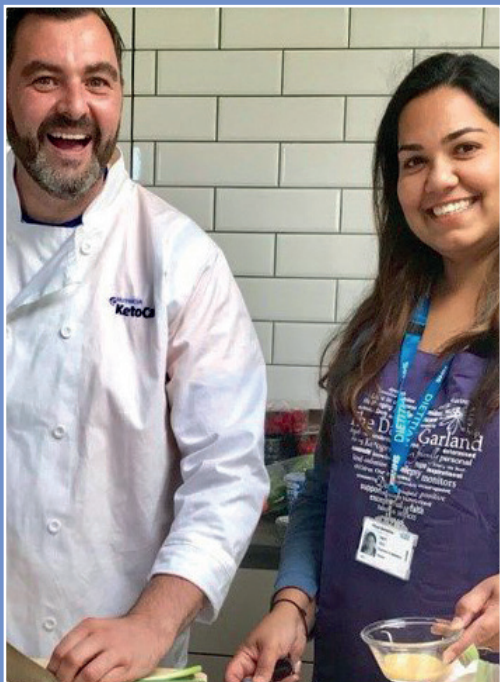
The Daisy Garland work in collaboration with The Neurological Alliance, England's leading coalition of organisations and professional bodies supporting people with neurological conditions – over 90 organisations working together to ensure that every person affected by a neurological condition can access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



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

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 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)
- 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.



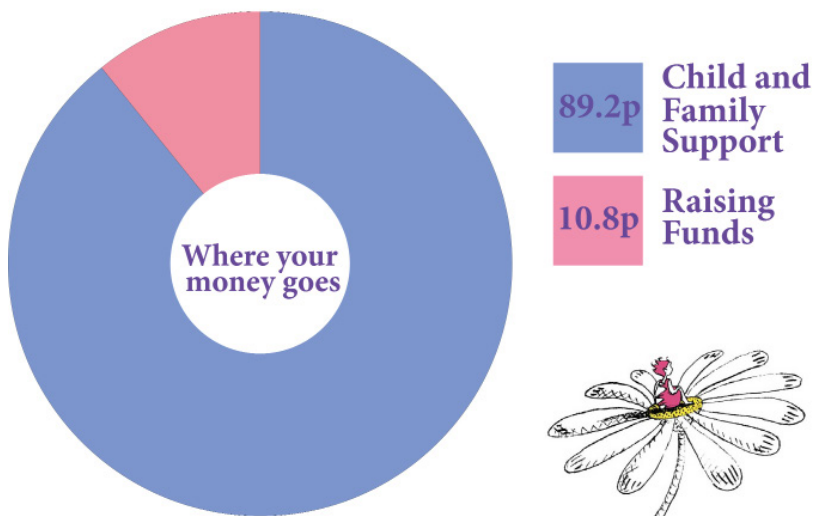
The Daisy Garland - Small Charity, Big Impact.

Financial Review (continued)

Public Benefit

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

For every £1 spent in 2021/2022...



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

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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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

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
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		<u>223,712</u>	<u>64,543</u>	<u>288,255</u>	<u>326,583</u>
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		<u>337,801</u>	<u>73,147</u>	<u>410,948</u>	<u>224,022</u>
Net (expenditure)/income		<u>(114,089)</u>	<u>(8,604)</u>	<u>(122,693)</u>	<u>102,561</u>
Transfers between funds		(13,006)	13,006	—	—
Net movement in funds		<u>(127,095)</u>	<u>4,402</u>	<u>(122,693)</u>	<u>102,561</u>
Reconciliation of funds					
Total funds brought forward		399,725	6,699	406,424	303,863
Total funds carried forward		<u>272,630</u>	<u>11,101</u>	<u>283,731</u>	<u>406,424</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 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
		<u>500,753</u>	<u>466,280</u>
Creditors: amounts falling due within one year	17	88,953	16,724
Net current assets		<u>411,800</u>	<u>449,556</u>
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		<u>283,731</u>	<u>406,424</u>
Funds of the charity			
Restricted funds		11,101	6,699
Unrestricted funds		272,630	399,725
Total charity funds	20	<u>283,731</u>	<u>406,424</u>

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.

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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 2022

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
	<u>142,959</u>	<u>63,143</u>	<u>206,102</u>

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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
	<u>188,848</u>	<u>89,626</u>	<u>278,474</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising Events	<u>75,718</u>	<u>1,400</u>	<u>77,118</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising Events	<u>43,622</u>	<u>—</u>	<u>43,622</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Online Shop Sales	<u>3,982</u>	<u>3,982</u>	<u>3,361</u>	<u>3,361</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest on bank deposit accounts	<u>1,053</u>	<u>1,053</u>	<u>1,126</u>	<u>1,126</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of Fundraising	<u>39,992</u>	<u>39,992</u>	<u>15,530</u>	<u>15,530</u>

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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
	<u>297,809</u>	<u>73,147</u>	<u>370,956</u>
	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>

10. Expenditure on charitable activities by activity type

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

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
	<u>49,300</u>	<u>42,373</u>

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
	<u>1,920</u>	<u>2,100</u>

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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
	<u>83,846</u>	<u>72,075</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 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	<u>3,065</u>	<u>2,919</u>

16. Debtors

	2022	2021
	£	£
Prepayments and accrued income	<u>7,506</u>	<u>2,205</u>

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
	<u>88,953</u>	<u>16,724</u>

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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

	2022 £	2021 £
Dietician Accruals	<u>128,069</u>	<u>43,132</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 £3,947 (2021: £3,734).

20. Analysis of charitable funds

Unrestricted funds

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

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

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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	<u>6,699</u>	<u>64,543</u>	<u>(73,147)</u>	<u>13,006</u>	<u>11,101</u>

	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)	-	-
Restricted Grant	-	13,800	(13,800)	-	-
Restricted Funds	<u>-</u>	<u>89,626</u>	<u>(82,927)</u>	<u>-</u>	<u>6,699</u>

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.

The Daisy Garland

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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:

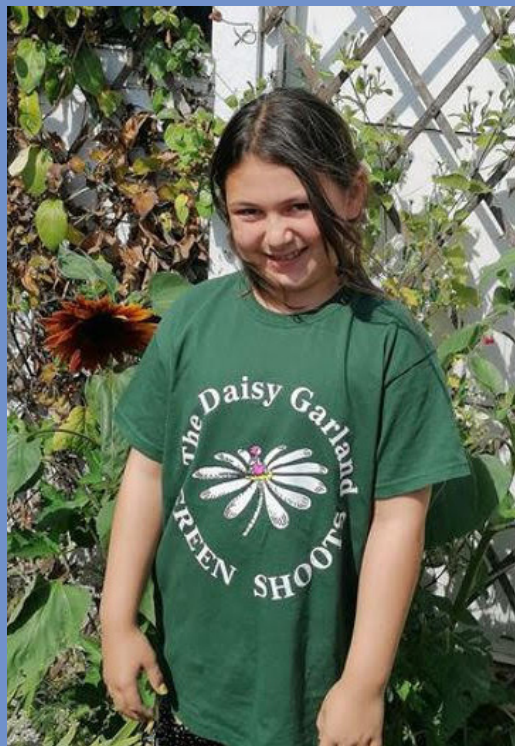
	Transaction value		Balance owed by/(owed to)	
	2022 £	2021 £	2022 £	2021 £
S Garland	26,430	27,004	—	—

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.

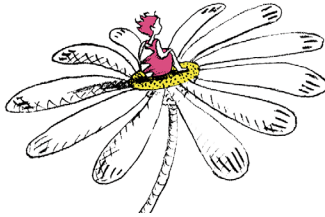
Thank You

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.









‘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

