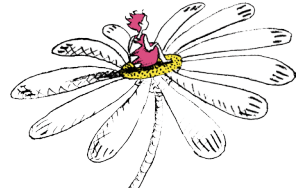


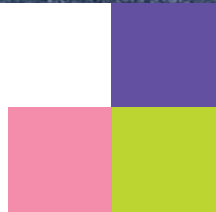
The Daisy Garland

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

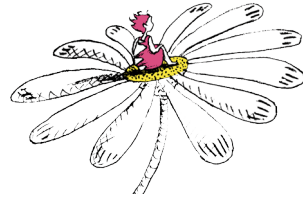


Annual Report 2023

For the year ended 31st August 2023







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Our Purpose

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

Our Aims

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

The Daisy Garland

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



The Ketogenic Diet

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

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

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



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

Welcome from our Chair

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

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



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

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

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

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

David Garland - Chair of Trustees

Welcome from our CEO



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

Family support is the cornerstone of our work. Over the past 12 months our office-based team pulled out all the stops to provide invaluable emotional and practical support to 1000's of families experiencing unimaginable challenges. Our night-time breathing monitor

programme set up to reduce the risk of SUDEP helped keep a further 149 children safe while they sleep. And in hospitals up and down the country our 30 Ketogenic Dietitians and Dietetic Support Workers provided an unequalled service to some of the most vulnerable children in society. I am immensely proud of everyone who works under The Daisy Garland banner for their professionalism, dedication and ingenuity.

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

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

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

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

Sara Garland - Founder and CEO

Our Work this Year

More than
46.5K

People benefitted
from Daisy
Garland support

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

Lynne, Joshua’s mum

Life-saving Monitors

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



56 

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

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



746

181 

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

Green Shoots families growing with Daisy Garland funding support

75 

125,316
Website
Page Views



Life-saving Support

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

Oliwia, Joey's mum

450 Improving Mental Health

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



Making a Real Difference

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

Sarah, mum to Chloe 17.



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

New Charity Film

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



Facebook
Annual Reach
34.3M

Purple Day
(world epilepsy awareness day)

1.8M

SUDEP
Awareness Day

118K

Raising Epilepsy Awareness



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

Fun Run in Sutton Coldfield



Epilepsy Study Day in Newcastle





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



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

Chloe, Tia's mum



THE NEUROLOGICAL ALLIANCE

The Daisy Garland work in collaboration with The Neurological Alliance, England's leading coalition of organisations and professional bodies supporting people with neurological conditions. We supported the 'Back theLine6' campaign highlighting 1 in 6 people in the UK live with a neurological condition. Over 19,000 from across the UK signed a petition calling on all UK governments to work together to establish a UK-wide Neuro Taskforce and deliver real change.

BPNA Conference 2023

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



BPNA

British Paediatric Neurology Association

Recipes from Daisy's Keto Café

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



Our Involvement in the Advancement of Medical Nutrition

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



Wrap-around Family Support

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



Lynne, mum to Joshua 10.

Structure, Governance and Management

Charity Constitution

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

Trustees

The charity's Trustees are not 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.



The Daisy Garland - Small Charity, Big Impact.

Financial Review

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

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

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

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

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

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

Financial Review (continued)

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

Reserves Policy

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

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

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

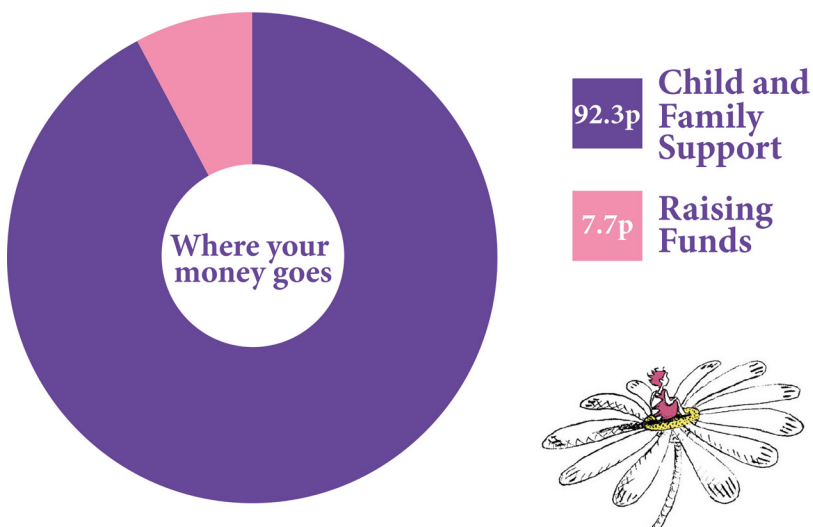
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a specific level to continue operations for at least twelve months. Trustees consider that reserves at this level, will ensure that in the event of a significant drop in income,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

Financial Review (continued)

Public Benefit

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

For every £1 spent in 2022/2023...



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

Forward focus for 2023/24

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

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

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



David Garland, Chair

The Daisy Garland

Annual Report and Financial Statements

for the Year Ended 31 August 2023

The Daisy Garland

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The Daisy Garland

Reference and Administrative Details

Chairman D Garland

Trustees V Whiteley
S Cole
D Garland
B Garland
K Byford
T McLean
G Dennison
S Barker

Secretary T McLean

Charity Registration Number 1106530

Principal Office Units A1 and A2
Dart Marine Park
Steamer Quay Road
Totnes
Devon
TQ9 5AL

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

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



.....
D Garland
Chairman and Trustee



.....
T McLean
Secretary and Trustee

The Daisy Garland

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



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

Date: 17/05/2024
.....

The Daisy Garland

Statement of Financial Activities for the Year Ended 31 August 2023

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

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

The funds breakdown for 2022 is shown in note 19.

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

The Daisy Garland

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

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

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



.....
D Garland
Chairman and Trustee

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

The Daisy Garland

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

1 Accounting policies

Statement of compliance

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

Basis of preparation

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

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Expenditure

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

Raising funds

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

The Daisy Garland

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

Charitable activities

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

Support costs

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

Taxation

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

Tangible fixed assets

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

Stock

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

Cash and cash equivalents

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

Fund structure

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

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

The Daisy Garland

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

Pensions and other post retirement obligations

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

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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

Recognition and measurement

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

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

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

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

The Daisy Garland

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

Debt instruments

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

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

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

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

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	145,321	25,000	170,321
Grants, including capital grants;			
Grants for monitors	-	603	603
Grants for monitors	-	3,632	3,632
Grants for core costs	-	6,900	6,900
Grants - Other	-	4,778	4,778
Grants - Other	132,309	-	132,309
	<u>277,630</u>	<u>40,913</u>	<u>318,543</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from individuals	96,601	27,559	124,160
Grants, including capital grants;			
Grants for monitors	-	21,784	21,784
Grants for core costs	-	13,800	13,800
Grants - Other	32,228	-	32,228
Grants - Unrestricted	14,130	-	14,130
	<u>142,959</u>	<u>63,143</u>	<u>206,102</u>

The Daisy Garland

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

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Events income;			
Fundraising events income	84,714	11,120	95,834
	<u>84,714</u>	<u>11,120</u>	<u>95,834</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Events income;			
Fundraising events income	75,718	1,400	77,118
	<u>75,718</u>	<u>1,400</u>	<u>77,118</u>

4 Investment income

	Unrestricted funds General £	Total 2023 £
Other investment income	3,939	3,939
	<u>3,939</u>	<u>3,939</u>
	Unrestricted funds General £	Total 2022 £
Other investment income	1,053	1,053
	<u>1,053</u>	<u>1,053</u>

5 Other income

	Unrestricted funds General £	Total 2023 £
Online shop sales	1,861	1,861
	Unrestricted funds General £	Total 2022 £
Online shop sales	3,982	3,982

The Daisy Garland

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

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Direct costs £	Total 2023 £
Costs of generating donations and legacies	22,074	22,074
	Direct costs £	Total 2022 £
Costs of generating donations and legacies	39,992	39,992

7 Expenditure on charitable activities

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

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

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

The Daisy Garland

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

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

8 Analysis of support costs

Support costs allocated to charitable activities

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

9 Trustees remuneration and expenses

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

The Daisy Garland

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

10 Staff costs

The aggregate payroll costs were as follows:

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

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

	2023 No	2022 No
Average headcount of employees	<u>4</u>	<u>5</u>

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

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

11 Independent examiner's remuneration

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

The Daisy Garland

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

12 Taxation

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

13 Tangible fixed assets

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

14 Stock

	2023 £	2022 £
Stocks	3,317	3,065

15 Debtors

	2023 £	2022 £
Prepayments	13,454	7,506

The Daisy Garland

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

16 Creditors: amounts falling due within one year

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

17 Creditors: amounts falling due after one year

	2023	2022
	£	£
Dietician accruals	<u>64,514</u>	<u>128,069</u>

18 Pension and other schemes

Defined contribution pension scheme

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

The Daisy Garland

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

19 Funds

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

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

The Daisy Garland

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

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

Restricted funds:

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

September Ball: Sponsorship of a table at The Daisy Garland Ball for Daisy Garland Families.

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

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

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

20 Analysis of net assets between funds

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

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

21 Related party transactions

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

S Garland

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

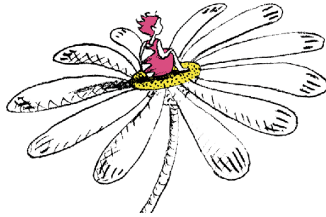
At the balance sheet date the amount due to/from S Garland was £Nil (2022 - £Nil).

Thank You

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







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

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