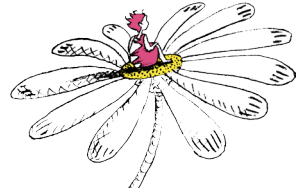


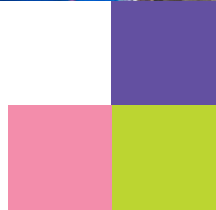
The Daisy Garland

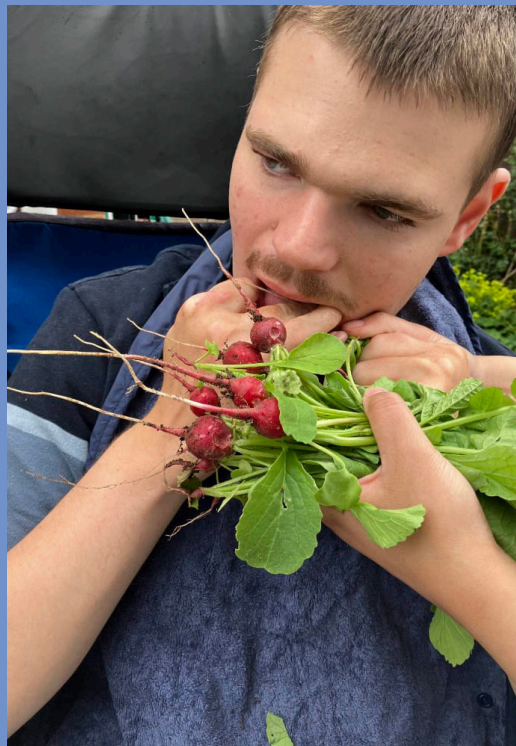
*'A journey of hope...
for children with epilepsy'*

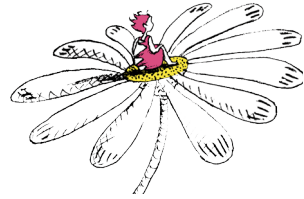


Annual Report 2024

For the year ended 31st August 2024







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Our Purpose

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

Our Aims

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

The Daisy Garland

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



The Ketogenic Diet

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

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

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



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

Welcome from our Chair

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

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



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

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

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

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

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

A handwritten signature in blue ink, which appears to read 'D Garland'.

David Garland - Chair of Trustees

Welcome from our CEO



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

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

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

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

A handwritten signature in black ink that reads "Sara Garland". The script is cursive and elegant.

Sara Garland - Founder and CEO

Our Work this Year

51.5K

People benefitted from Daisy Garland support



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

Gemma , Tommie’s mum

Life-saving Monitors

117

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



59



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

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



835

155



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

Green Shoots families growing with Daisy Garland funding support

80



109,420

Website Page Views



Life-changing Support

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

Chelsea, Sophie’s mum

269 Improving Mental Health

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



Making a Real Difference

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



Mental Health Support

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



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

Facebook

Annual Reach 14.2M

Purple Day
(World Epilepsy Awareness Day)

2.7M

SUDEP
Awareness Day

318K

Raising Epilepsy Awareness



Angela Rippon President of Phoenix Fun Events, with Sara Garland

Royal Sutton Fun Run



Nutricia Epilepsy Study Day, Sheffield





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



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

Clare, Dougie’s mum



ESNA Conference 2024

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



THE NEUROLOGICAL ALLIANCE

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

Recipes from Daisy's Keto Café

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



Our Involvement in the Advancement of Medical Nutrition

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



Wrap-around Family Support

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



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

Structure, Governance and Management

Charity Constitution

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

Trustees

The charity's Trustees are not 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. Overall, we raised £293,273 (2023, £420,177) for the full year and spent £185,372 (2023, £286,927). This resulted in net income of £107,901 for the year.

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

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

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

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

Reserves Policy

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

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

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

Financial Review (continued)

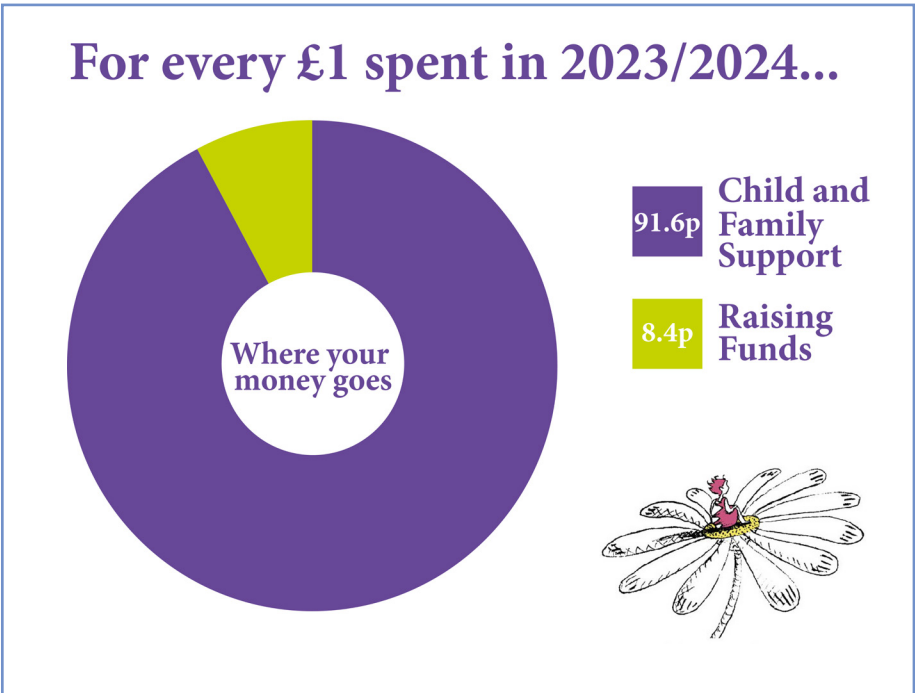
Reserves Policy (continued)

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

Financial Review (continued)

Public Benefit

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



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

Forward focus for 2024/25

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

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

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



David Garland, Chair

The Daisy Garland

Annual Report and Financial Statements
for the Year Ended 31 August 2024



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 11 June 2025 and signed on its behalf by:



.....
D Garland
Chair and Trustee



.....
T McLean
Secretary and Trustee

The Daisy Garland

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



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

11 June 2025

The Daisy Garland

Statement of Financial Activities for the Year Ended 31 August 2024

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

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

The funds breakdown for 2023 is shown in note 20.


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

The Daisy Garland

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

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

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



 D Garland
 Chair and trustee

The Daisy Garland

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

1 Accounting policies

Statement of compliance

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

Basis of preparation

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

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Expenditure

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

Raising funds

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

The Daisy Garland

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

Depreciation and amortisation

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

Stock

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

Cash and cash equivalents

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

Fund structure

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

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

The Daisy Garland

Notes to the Financial Statements for the Year Ended 31 August 2024 (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 2024
(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 2024 £
Donations and legacies;			
Donations from individuals	125,555	19,053	144,608
Grants, including capital grants;			
Grants from companies	<u>58,822</u>	<u>42,903</u>	<u>101,725</u>
	<u><u>184,377</u></u>	<u><u>61,956</u></u>	<u><u>246,333</u></u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	145,321	25,000	170,321
Grants, including capital grants;			
Grants from companies	<u>132,309</u>	<u>15,913</u>	<u>148,222</u>
	<u><u>277,630</u></u>	<u><u>40,913</u></u>	<u><u>318,543</u></u>

The Daisy Garland

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

3 Income from other trading activities

	Unrestricted funds General £	Total 2024 £	
Events income;			
Fundraising events income	33,208	33,208	
	<u>33,208</u>	<u>33,208</u>	
	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>

4 Investment income

	Unrestricted funds General £	Total 2024 £
Other investment income	11,781	11,781
	<u>11,781</u>	<u>11,781</u>
	Unrestricted funds General £	Total 2023 £
Other investment income	3,939	3,939
	<u>3,939</u>	<u>3,939</u>

5 Other income

	Unrestricted funds General £	Total 2024 £
Online shop sales	1,951	1,951
	<u>1,951</u>	<u>1,951</u>
	Unrestricted funds General £	Total 2023 £
Online shop sales	1,861	1,861
	<u>1,861</u>	<u>1,861</u>

The Daisy Garland

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

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Total 2024 £	Total 2023 £
Costs of generating donations and legacies	<u>15,674</u>	<u>22,074</u>

7 Expenditure on charitable activities

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

	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	<u>31,053</u>	<u>9,838</u>	<u>40,891</u>
	<u>223,940</u>	<u>40,913</u>	<u>264,853</u>

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

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

The Daisy Garland

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

8 Other expenditure

	Unrestricted funds General £	Total 2024 £
Previous period contracts cancelled	<u>(119,536)</u>	<u>(119,536)</u>
	<u>(119,536)</u>	<u>(119,536)</u>

9 Analysis of support costs

Support costs allocated to charitable activities

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

10 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 2024
(continued)**

11 Staff costs

The aggregate payroll costs were as follows:

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

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

	2024 No	2023 No
Average headcount of employees	<u>4</u>	<u>4</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.

12 Independent examiner's remuneration

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

The Daisy Garland

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

13 Taxation

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

14 Tangible fixed assets

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

15 Stock

	2024 £	2023 £
Stocks	<u>3,681</u>	<u>3,317</u>

16 Debtors

	2024 £	2023 £
Prepayments	<u>3,607</u>	<u>13,454</u>

The Daisy Garland

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

17 Creditors: amounts falling due within one year

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

18 Creditors: amounts falling due after one year

	2024	2023
	£	£
Dietician accruals	<u>16,241</u>	<u>64,514</u>

19 Pension and other schemes

Defined contribution pension scheme

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

The Daisy Garland

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

20 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General				
General Funds	394,760	231,317	(100,523)	525,554
Restricted funds				
Grants - Monitors	-	20,588	(29,053)	(8,465)
Grants - NHS Dietician funding	9,701	-	(9,701)	-
September Ball	12,520	-	(12,520)	-
Ketogenic Family Support	-	25,000	(25,000)	-
Newsletter Production	-	6,403	(6,403)	-
Greenshoots Project	-	1,500	(1,500)	-
	<u>22,221</u>	<u>53,491</u>	<u>(84,177)</u>	<u>(8,465)</u>
Total funds	<u>416,981</u>	<u>284,808</u>	<u>(184,700)</u>	<u>517,089</u>
	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)	-
	<u>11,101</u>	<u>52,033</u>	<u>(40,913)</u>	<u>22,221</u>
Total funds	<u>283,731</u>	<u>420,177</u>	<u>(286,927)</u>	<u>416,981</u>

The Daisy Garland

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

21 Analysis of net assets between funds

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

	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	<u>394,760</u>	<u>22,221</u>	<u>416,981</u>

22 Related party transactions

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

S Garland

Sara Garland is the wife of Trustee, David Garland and is employed by the Charity as its Chief Executive.

The related party transaction is due entirely to this role and is reflected within note 10 of the financial statements. Transaction value: £35,215 (2023: £30,386).

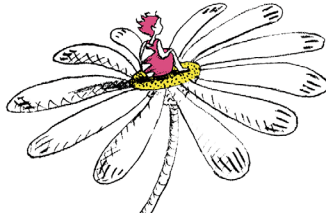
At the balance sheet date the amount due to/from S Garland was £Nil (2023 - £Nil).

Thank You

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







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

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Charity Registration No: 1106530



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