



Annual Report and Financial Statements

12 months to 31st August 2021



Dandelion Time
Restoring hope to young lives



Bank: HSBC Maidstone
Independent Examiner: A Healey, Lindeyer Francis Ferguson
Registered Charity Number: 1136613
Company Number: 4959632

Company Limited by Guarantee
Registered Office: *Elmscroft,*
Charlton Lane, West Farleigh,
Maidstone, Kent, ME15 0NY

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1. REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	<p>Dr Caroline Jessel – Chair</p> <p>Sir Paul Carter</p> <p>Dr Lesley Hanney (appointed 7 June 2021)</p> <p>Mr Karthikeyan Vijayakumar (appointed 4 May 2021)</p> <p>Mr Simon Norman</p> <p>Mr Richard Parkin</p> <p>Mrs Helen Stevens</p> <p>Mrs Gillian Wilford</p>
Company Secretary	Jane Angell-Payne BSc BFP ACA DChA
Company Registered Number	4956632
Registered Charity Number	1136613
Registered Office	<p>Dandelion Time</p> <p>Elmscroft Cottage</p> <p>Charlton Lane</p> <p>West Farleigh</p> <p>Maidstone</p> <p>Kent</p> <p>ME15 0NY</p>
Independent Examiner	<p>Amy Healey FCA CTA DChA</p> <p>Lindeyer Francis Ferguson Limited</p> <p>Chartered Accountants</p> <p>Statutory Auditors</p> <p>North House, 198 High Street</p> <p>Tonbridge</p> <p>Kent TN9 1BE</p>
Bankers	<p>HSBC</p> <p>1-5 Week Street</p> <p>Maidstone</p> <p>ME14 1QW</p>

2. TRUSTEES' REPORT

The Trustees (who are also the directors of the company for the purposes of company law) present their report together with the audited financial statements for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and in accordance with the governing document, current statutory requirements and the provisions of "Accounting and Reporting by Charities: 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)" (effective 1 January 2019) - (Charities SORP).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The reference and administrative details on page 3 form part of this report.

Background and Governing Document

Dandelion Time is a charity based in Maidstone, Kent, for the benefit of children in Kent. Its objective is:

To help and to educate children with various behavioural, educational, and emotional needs particularly by providing therapeutic and developmental activities for such children and their families within sustainable farm environments.

Dandelion Time became a company limited by guarantee on 11th November 2003 and is governed by the company's memorandum and articles of association. The charitable company is registered with the Charity Commission as Dandelion Time charity number 1136613. The registered office of the charity is Elmscroft Cottage, Charlton Lane, West Farleigh, Maidstone, Kent ME15 0NY. The charity was originally founded and governed as a Charitable Trust in April 2003 (1096862).

Trustees and Directors

Recruitment of new Trustees is undertaken on resignation of an existing Trustee or when the board recognises a competence gap. The experience requirement is defined, and a shortlist of candidates created by the nominations committee. Candidates will visit the charity and meet current Trustees. A majority vote of Trustees is required to appoint a new Trustee. The charity has a full induction programme including sharing the strategic plan and policies, meeting staff, touring site and offices, sharing of Charity Commission documentation, and safeguarding training. The Board was pleased to welcome Karthik and Lesley to the Trustee team this year.

Patrons

Sir Michael Morpurgo Children's Laureate and Author
Malcolm Perkins Chairman of Camellia PLC
Isabel Hardman Journalist, Author and Presenter

Structure, Governance and Management

Trustee Board

The Trustee Board sits approximately every 3 months and includes all Trustees. Also invited are the Chief Executive and the management team, the Company Secretary, and others depending on the agenda. The Trustee Board is responsible for the overall strategic management and ensuring compliance with all the statutory duties of Dandelion Time.

The following committees were operating during the period. All subcommittees have limited budgets and all significant decisions need to be approved by the board.

Finance and Risk Committee

This subcommittee meets at least four times a year and reviews in detail finances and budgets, financial processes and the Risk Register and makes recommendations to the board.

Remuneration Committee

This sub committee meets at least once each year to consider the pay and benefits of the staff team. All Trustees are invited to join, and the Board must agree any recommendations.

Nomination Committee

This subcommittee meets as a required for the purpose of proposing a shortlist of potential trustees to the board.

Strategic Premises Committee

The aim of the Strategic Premises Committee is to ensure Dandelion Time has an appropriate environment to deliver its objective as an organisation. This includes current and additional sites.

Management Team

The management team during the year comprised the Chief Executive Officer, Graham Carpenter, Director of Finance, Jane Angell-Payne, Director of Therapy and Training, Carol Bridges, Director of Operations, Edyta Busko-Mokone and Director of PR and Fundraising, Caroline Williams Jessel. It sits regularly, at least twice monthly providing day-to-day management of the charity.

Review of the Year

Dandelion Time provides farm-based therapeutic programmes for children struggling with serious emotional and behavioural difficulties and their families. From its centres in Mid-Kent and East Kent, the child and wider family engage in a varied programme of group and individual therapeutic activities to help children overcome complex issues. Families care for the farm's animals and gardens, take part in natural crafts including woodwork, creative expressive activities, and cook using food they have grown and harvested on the farm.

Our purpose is to support children to overcome trauma, develop in confidence and self-esteem, have stronger relationships with those who care for them, and be better equipped to engage well with school, at home and in the community. Dandelion Time works with children and young people affected by challenging circumstances, many having been traumatised by abuse, domestic violence or neglect. Some have fallen out of education or are in foster care. Their behavioural, emotional and social difficulties are often a result of difficult and complex home lives.

Outputs

122 Children aged 4-15 and their carers have attended Dandelion's therapeutic programmes:

122

Children &
Families
**ATTENDED
SESSIONS**



98

Children & Families
**MAIDSTONE
CENTRE**



24

Children & Families
ASHFORD CENTRE

Each family has attended sessions weekly for up to 12 weeks. 617 family sessions were delivered in the period:

617

**FACE TO
FACE FAMILY
SESSIONS**



From our Mid-Kent and East Kent centres, we have supported each referred child and their carer/s through weekly sessions, calls, parenting support and home visits. Families attend sessions individually or in small multi-family groups, they have cared for the farm's animals and gardens, taken part in pottery, woodwork, cooking, and a wide range of creative crafts activities. Practical engagement in calming activities allows staff to explore each child's difficulties and helps them to grow in confidence and self-esteem and regulate their emotions and behaviours. Dandelion Time uniquely tackles their difficulties by working with the child and their carers to resolve wider family issues, to bring sustainable change for the child.



**CHILDREN
REFERRED**

Referrals in the last year have risen by over 35% and are at their highest ever level following the coronavirus pandemic. Referrals have been for children with multiple and complex needs. Our wait list is the highest it has ever been in the history of the charity.

Typically, the referred children have come from families with multiple and complex difficulties, involving one or more of the following:



**Abuse or Domestic
Violence**



**Fostered/ Adopted OR
Risk of Care**



**Mental Health
Issues**



Trauma

Outcomes

The programme has had a positive impact on the children and families attending and brought significant benefits to children with serious emotional and behavioural difficulties. Evaluation in the period has shown the programme has brought positive changes to children's psychological wellbeing, self-esteem, confidence and resilience. Most children have re-entered or engaged better with school, become less isolated and have reduced anxiety, fear, and other emotional symptoms.



**Improved
Emotional wellbeing**



**Improved
Self esteem**



**Improved
Behaviour at Home**



**Improved
Confidence**

Total Income

Dandelion Time has achieved income of over one million pounds for the first time in its history, but it should be noted that this is exceptional due to the campaign to support the capital development centre where the charity moved in March 2020. This development will allow increasing number of children to access our programmes and will provide the hub for the development of more branches over the next 30 years. The threshold to require an audit is ordinarily one million pounds, but the Charity Commission has accepted this level of income is impacted by a one-off campaign and has exempted the charity from audit this year.

Maidstone Centre Redevelopment Capital Programme

The charity began the building project in October 2020 to transform the mid Kent centre and the majority of structural work was completed by September 2021.

Works have included:

- Development of the Long Barn building attached to the cottage, to form the charity's main space for our indoor work with children & families. The Long Barn incorporates a large space for meals, craft activities and meetings, a small kitchenette area, an office space for the therapeutic team, and two toilets for use by children & families.
- Redevelopment of the Cottage Extension to form a New Kitchen. This has included building a new roof, installing roof windows, plumbing and electrics, and creating a new external entrance and internal door from kitchen into the newly converted Long Barn.
- Renovation of the Pottery Building, including installation of a new roof, repairs to crumbling brick work to make the building watertight, and installation of new windows and doors.
- Renovation of the Detached Stable Building – to house an additional craft workshop.

The renovations have been funded by a highly successful campaign and the charity owes a debt of thanks to Trusts, Corporates and individuals for their donations. Contributions have ranged from large grants to buying a paving slab for our courtyard and every pound will contribute to children and family's wellbeing over the next 30 years plus. Capital grants received this year totalled £315,840 (2020: £36,265), donations totalled £62,134 (2020: £57,366) and valued gifts in kind of £13,872.



Whilst we cannot name every individual, we do thank the following Trusts, Foundations and Corporates:

Amazon Services	Karen Vidler Discretionary Trust
Arbuthnot, Latham & Co	Lund Trust
Aviva Community Fund	NFU Mutual
Calor Community Fund	Rothschild Foundation
Charles Lewis Foundation	The Banham Foundation
Civil Service Insurance Society	The Bernard Sunley Foundation
Clothworkers Foundation	The Big Give
Colyer-Fergusson Charitable Trust	The Hainsford Foundation
Community of the Presentation Trust	The Hobson Charity
Enterprise Rent a Car	The Lawson Foundation
Fidelity International	Thomson Snell and Passmore
First Insurance Solutions	Travis Perkins
Four Acre Trust	Whitehead Monkton
Golding Homes	Wooden Spoon
Henhurst Charitable Trust	Wren Kitchen
Hillier Trust	
HR Pratt Boorman Trust	

Operating Income Generation

Grants

During the year Dandelion Time benefitted from the receipt of many grants from charities and foundations which have been critical to its success in delivering work to families. Grant receipts recognised as income totalled £423,723 (2020: £263,980) excluding capital grants referred to above, an increase substantially accounted for by the pandemic related grants deferred last year for work with families and children in this financial year. In addition, the charity benefitted from a Job Retention Scheme grant of £26,197.

We would like to warmly thank the following for grant awards during the year:

B&L Leach Family Trust	Kent County Council: <i>Local Member's Grant</i>
BBC Children in Need	Kent Police & Crime Commissioner: <i>Ministry of Justice – Domestic Abuse Support Uplift</i>
Esmee Fairbairn Foundation	Kent Police & Crime Commissioner: <i>Victim Specialist Services (VSS) Fund</i>
Help for Children	National Lottery Community Fund
Joan Ainslie Charitable Trust	Peter Harrison Foundation

KCC Strategic Recovery Fund	Raise Your Hands
Kent Community Foundation: <i>Howard Family Fund</i>	Reconnect Programme
Kent Community Foundation: <i>KCC Strategic Recovery Fund</i>	The Cole Charitable Trust
Kent County Council: <i>Covid-19 Grant</i>	The Marsh Christian Trust
Kent County Council: <i>Early Help & Preventative Services/LCPG</i>	The Mercers' Company

Dandelion Time has also been awarded a substantial National Lottery grant for family programmes commencing after 1 September 2021.

Donations

The lockdowns had an impact on our face-to-face fundraising and events so we refocussed our efforts towards digital fundraising including a successful online auction and increased use of other digital channels.

Our community of regular supporters, corporates, community groups and high net worth individuals have shown their support throughout the year. Operating income from donations was £151,843 this year (2020: £212,049) excluding capital donations referred to above, and from auction and merchandise sales was £14,443 this year. The decrease in donation income reflects a mix of a prioritisation of capital income and the uncertainty felt by individuals and corporates during the pandemic.

We would like to warmly thank the following corporates for their support this year, Enterprise Rent a Car, Thomson, Snell and Passmore, Fidelity International, First Insurance Solutions Amazon Services, Golding Homes and Polypipe.

Staff and Volunteers

Across the year, Dandelion Time employed a total of 21 staff. On the 31st August 2021, the staff team equated to 12.41 full time equivalent.

Dandelion Time is hugely grateful to our team of regular and occasional volunteers who have consistently supported the charity in this challenging year. Volunteers have given over 6,000 hours of their time and expertise in areas such as fundraising and public relations, governance, working on the land, feeding and caring for the animals and working directly with the children and families. A volunteer recruitment drive from September 2021 will see the number of volunteers increase to meet the needs of the charity's expansion as well as the retail shop.

This year we have had a total of 56 Corporate Volunteer Days.

Dandelion Time is indebted to the staff team, volunteers and trustees for their passion and commitment to the vital work with vulnerable children and families.

PR and Communications

In June we launched the publication of our book 'The Fields that Heal' written by John Hunter. This book is an account of the story of Dandelion Time. The book was launched at the Wealden Literary

Festival by our Patron Michael Morpurgo and the book has been a great tool to expand the reach of the charity to new audiences.

The Dandelion Time website (www.dandeliontime.org.uk) gives an informative window on our work for professionals, the local community and families.

Our active presence on our social channels (Facebook, Instagram, Twitter & LinkedIn) is a vital communications tool enabling immediate and interactive dialogue with our supporters. The channel is key in increasing brand awareness, driving revenue & recruiting volunteers.

Dandelion Time's regular newsletters (both digital and print editions), blogs and case stories are key in keeping stakeholders informed and engaged in our activities.

This year we have been successful in securing coverage across multiple media channels, including a coverage in The Times and regular features on BBC Radio Kent.

Plans for the Future

Dandelion Time is facing substantial demand across Kent for its services and is committed to expanding its therapeutic work with children affected by trauma. This need has been exacerbated by the Covid 19 pandemic where children have been forced to stay at home and schools have been closed. We aim to reach more children in Kent whose complex needs remain unmet, and advance understanding and practice of how children affected by emotional difficulties are supported in schools and other settings.

The charity is implementing the 5-year strategy for 2020-25. Development of the new Maidstone centre is now completed giving Dandelion Time a secure base from which to operate for the next 30 years. The Ashford branch was opened in November 2019 and is expanding its services to meet increased need in the Ashford area.

By 2025, Dandelion Time aims to offer a Kent-wide service for children with complex emotional & behavioural needs, operating from 3+ locations and accessible to families from all parts of the county. Our aim is that every child in Kent who could benefit from Dandelion Time's therapeutic approach will be able to reach a service from wherever they live in Kent.

We are aiming to diversify our funding streams to increase statutory agency income, donations, corporate giving and in autumn 2021 we opened our first charity shop.

Policies and Risk Management

Dandelion Time has policies and procedures in place to ensure the protection and safe working of beneficiaries, staff and volunteers.

Safeguarding Children and Vulnerable Adults Policy

Safeguarding Children and Vulnerable Adults Policies have been adopted under the guidance of Social Services. Additional training for staff has been provided.

Health and Safety

The Health and Safety policy has been implemented including an ongoing training programme for all staff and volunteers. The Chief Executive is the named person responsible for health and safety.

Insurance

The Trustees have ensured that all activities are adequately insured for risks associated with the activities. The farm has separate insurance, which cover risks associated with the fabric of buildings and farming activities.

Reserves Policy

The Trustees aim to operate with sufficient unrestricted reserves to cover at least six months operating expenditure. The time is set to enable any ongoing interventions with children and families to be completed.

Public Benefit Statement

This report demonstrates that the service provided by Dandelion Time is open to any member of the public via a referral from a statutory agency or other voluntary organisation.

Risk Management

The charity maintains a risk register that is regularly reviewed by the board. Risk assessments are carried out on all activities whether operational, therapeutic or fundraising. Risks are mitigated through training, actions and safe working procedures. The principal risks to the charity are:

- Impact and constraints imposed by the Covid19 pandemic
- The financial and operational impact of the expansion and redevelopment plans
- The loss of key staff
- Health and Safety of young people when working on the land associated with food, animals and hygiene
- Continuation of funding from grant awarding bodies

The Trustees have put in place mitigating actions through training to both to ensure policies and activity level risk assessments are complied with; training to develop therapeutic skills; appraisals and the development of a fundraising strategy. The Trustees consider the subsequent risk levels to be acceptable to the Board.

Financial Review

Incoming Resources

This was an exceptional year for income as the charity continues a major one-off fundraising campaign to renovate the new premises. Incoming resources increased to £1,060,113 over the year (2020: £641,273) the largest increase being £391,846 (2020: £93,631) in grants and donations towards capital and renovation works most of which has been capitalised. Total operating income (calculated as total income less strategic premises restricted income) was £668,267 (2020: £547,642) the increase being the pandemic related grants deferred last year which were awarded to support work through to March 2021 and a decrease in income from donations due to individuals and businesses uncertainty during the pandemic.

Resources Expended

Resources expended were £566,722 (2020: £607,316 before the release of a provision). This decrease comprised a reduction in operational support staff for several months due to some staff turnover, a high provision for annual leave in the previous period due to the pandemic, a high investment in IT and communications in the previous period to allow working from home and reduced rental costs of the new premises.

Fixed Assets

A transfer of £441,725 was made from the restricted Strategic Premises fund and a further £9,938 from the designated Strategic Premises fund to the designated Fixed Asset fund, this mirrors the £451,663 capitalised as fixed assets.

Reserves

Total Reserves stood at £1,083,399 (2020: £590,008) and comprise a much more complex mix of liquid and illiquid funds than in previous years.

Free reserves, excluding designated funds, stood at £329,080 (2020: £208,722) this equates to approximately 6 months of operating costs using our 2021/2022 budget, this meets the charity's reserve policy but does not offer any additional funds to be used up.

Designated reserves stood at £644,278 (2020: £202,203) these comprise:

- an inaccessible Fixed Asset Fund of £473,863 which will be released in line with the depreciation policy of those assets.
- A short-term Premises Fund of £70,415 to meet the additional costs of completing the site development this will be transferred to the Fixed Asset fund when those works are complete.
- A medium-term Expansion Fund of £100,000 designated to fund the ambitious expansion plans of the charity in particular the development of a replication model, development of CPD training and investment in new sites over the next 3-5 years.

Restricted Funds stood at £110,041 (2020: 179,083) of which £82,886 was restricted to specific types of our work with families. These funds are used and replenished throughout the year.

Statement of Trustees' Responsibilities

The trustees, who are also the directors of the company for the purposes of company law, are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare accounts for each financial year. Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure account, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 4 February 2022 and signed on its behalf by:

Dr Caroline Jessel
Chair

3. INDEPENDENT EXAMINERS REPORT

I report to the charity trustees on my examination of the financial statements of Dandelion Time (the charity) for the year ended 31 August 2021.

Responsibilities and Basis of Report

As trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

An independent examination has taken place instead of an audit. In accordance with Regulation 31(f) of the Charities (Accounts and Reports) Regulations 2008, the Charity Commission granted a dispensation from audit dated 17 November 2021. Accordingly, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in s145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales 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 which give me cause to believe that, in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 and in order to enable a proper understanding of the accounts to be reached.

Date: 22 March 2022

A S Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
North House, 198 High Street,
Tonbridge Kent TN9 1BE

DANDELION TIME

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2021

		2021 <i>Unrestricted funds</i>	2021 <i>Designated funds</i>	2021 <i>Restricted funds</i>	2021 <i>Total funds</i>	2020 <i>Total funds</i>
	Note	£	£	£	£	£
Income from:						
Donations and legacies	3	325,629	-	667,980	993,609	597,660
Charitable activities	4	47,547	-	-	47,547	35,136
Other trading activities	5	18,243	-	-	18,243	7,783
Investments		714	-	-	714	694
Total		392,133	-	667,980	1,060,113	641,273
Expenditure on:						
Raising funds	6	171,202	-	-	171,202	146,420
Charitable activities	7	37,684	-	278,242	315,926	383,058
Other costs	8	62,292	247	17,055	79,594	77,838
Exceptional items						
Release of provision	9	-	-	-	-	(180,000)
Total		271,178	247	295,297	566,722	427,316
Net income	10	120,955	(247)	372,683	493,391	213,957
Transfers between funds		(597)	442,322	(441,725)	-	-
Net movement in funds		120,358	442,075	(69,042)	493,391	213,957
Reconciliation of funds:						
Total funds brought forward		208,722	202,203	179,083	590,008	376,051
Total funds carried forward	14	329,080	644,278	110,041	1,083,399	590,008

DANDELION TIME

BALANCE SHEET

AS AT 31 AUGUST 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	12		473,863		22,200
			<u>473,863</u>		<u>22,200</u>
Current assets					
Cash at bank and in hand		879,284		850,840	
		<u>879,284</u>		<u>850,840</u>	
Creditors: amounts falling due within one year	13	(269,748)		(283,032)	
Net current assets			609,536		567,808
Total net assets			<u>1,083,399</u>		<u>590,008</u>
The funds of the charity:					
Unrestricted funds			329,080		208,722
Designated funds			644,278		202,203
Restricted funds			110,041		179,083
	14		<u>1,083,399</u>		<u>590,008</u>

For the financial year ended 31 December 2021 the charitable company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The trustees, who are also the directors of the charitable company for the purposes of company law, acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies. The financial statements were approved by the Board of Trustees on 4 February 2022 and were signed on its behalf by:

CAROLINE JESSEL
Chair

Company number: 4959632

DANDELION TIME

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 AUGUST 2021

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	479,393	259,379
Cash flows from investing activities:			
Interest received		714	694
Purchase of tangible fixed assets		(451,663)	(22,200)
Net cash used in investing activities		(450,949)	(21,506)
Change in cash and cash equivalents in the year		28,444	237,873
Cash and cash equivalents at the beginning of the year		850,840	612,967
Cash and cash equivalents at the end of the year		879,284	850,840

A. Reconciliation of net income to net cash flow from operating activities

Net income for the year	493,391	213,957
Interest received	(714)	(694)
Release of provision	-	(180,000)
Increase in creditors	(13,284)	226,116
Net cash provided by operating activities	479,393	259,379

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: 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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Dandelion Time meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The impact of the pandemic has been two-fold, increasing demand from children and families and creating a challenging fund raising environment. The charity has continued to provide reorganised family services throughout and these are presented within family activities. Government Grants and National Emergency grants have been used in the period to which they relate.

Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably.

For donations this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from fundraising events is recognised when the event takes place.

1 ACCOUNTING POLICIES continued

Income continued

Contractual income and performance related grants are shown in income from charitable activities, and are recognised in the period in which the goods and services are provided or to the extent that performance related outputs have been achieved, as appropriate.

Gifts in kind for sale are recognised income when sold at the selling price.

Other gifts in kind such as good or services for use by the charity are recognised when received only where their value can be reliably estimated and the value is greater than £1,000. In practice, due to the uncertainty of this valuation most gifts in kind are noted in the annual report rather than the financial statements.

Investment income is recognised when receivable.

Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Direct costs are allocated to the activity in which they relate. Support costs have been allocated on the basis of staff hours directly attributable. Governance costs include those costs directly associated with the general running of the charity and are included in support costs.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are unrestricted funds which the Trustees have designated to be used for a particular purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1 ACCOUNTING POLICIES continued

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. As at 31 August 2021, the assets capitalised were not yet in use and therefore no depreciation is provided. Once brought into use, the property will be depreciated over the life of the lease to which the land is subject.

Assets costing less than £2,000 are not capitalised but are recognised as expenditure in the Statement of Financial Activities in the year incurred.

Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Short term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period to which the entitlement relates.

Payments to defined contribution pension schemes are charged as an expense as they fall due.

2 STATUS

Dandelion Time is a charitable company limited by guarantee incorporated in England and Wales. The members of the charity are the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office and its place of business is Elmscroft Cottage, Charlton Lane, West Farleigh, Kent ME15 0NY.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

3 INCOME FROM DONATIONS AND LEGACIES

	2021 £	2020 £
Donations from individuals	152,139	122,654
Donations from community groups	2,413	27,635
Donations from corporate bodies	46,448	105,030
Donated goods	13,872	-
Legacies	1,252	1,386
Grants from trusts and foundations	739,563	300,245
Coronavirus job retention scheme	26,197	28,000
Gift aid recovery	11,725	12,710
	<u>993,609</u>	<u>597,660</u>

In the current period restricted income was £667,980 of which £391,846 related to the capital campaign.
In the preceding period, income of £209,088 was restricted.

4 INCOME FROM CHARITABLE ACTIVITIES

	2021 <i>Families Programmes</i> £	2021 <i>Training</i> £	2021 <i>Total</i> £	2020 <i>Total</i> £
Statutory agency	38,547	-	38,547	23,950
Private placements	8,900	-	8,900	8,634
Training	-	100	100	2,552
	<u>8,900</u>	<u>100</u>	<u>47,547</u>	<u>35,136</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	14,443	5,175
Sale of produce and space	3,800	2,608
	<u>18,243</u>	<u>7,783</u>

In the preceding period, income of £1,175 was restricted.

DANDELION TIME

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

6 EXPENDITURE ON RAISING FUNDS

	2021 £	2020 £
Staff costs	108,630	80,160
Fundraising costs	13,997	9,782
Support costs allocated	48,575	56,478
	<u>171,202</u>	<u>146,420</u>

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	2021 <i>Families Programmes</i> £	2021 <i>Training</i> £	2021 <i>Total</i> £	2020 <i>Total</i> £
Staff costs	179,352	1,538	180,890	192,270
Direct costs	28,092	1,315	29,407	26,390
Support costs allocated	104,550	1,079	105,629	164,398
	<u>311,994</u>	<u>3,932</u>	<u>315,926</u>	<u>383,058</u>

Support costs comprise:

Staff costs	86,305	133,872
Rent, utilities and property costs	21,844	28,929
Insurance	6,665	5,418
Communication and IT costs	28,635	40,642
Office costs	7,755	9,015
Governance costs:		
Independent examiners fee	3,000	3,000
	<u>154,204</u>	<u>220,876</u>

In the preceding period, £145,375 of expenditure was paid from restricted funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

8 OTHER COSTS

	2021 £	2020 £
Staff costs	34,830	23,024
Direct costs	18,567	26,814
Furlough costs	26,197	28,000
	<u>79,594</u>	<u>77,838</u>

Staff and direct costs are in relation to the relocation and development costs. In respect of furlough costs, please refer to Note 11.

9 EXCEPTIONAL ITEMS

In the prior year, the provision recorded in 2019 was released in accordance with FRS 102 as the landlord of Elmscroft House waived the requirement for reinstatement of the premises to the condition they were in in 2003 and therefore it was no longer required. The funds were moved to a designated fund for building renovation that is essential for the running of programmes at the new site.

10 NET INCOME

	2021 £	2020 £
Net income is stated after charging:		
Independent examination fee	<u>3,000</u>	<u>3,000</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

11 STAFF COSTS

	2021 £	2020 £
Gross salaries	361,973	405,702
Employer's National Insurance contributions	29,231	31,745
Employer's pension contributions	19,451	19,879
	<u>410,655</u>	<u>457,326</u>

Furloughed staff costs have been shown separately within resources expended as other costs so that the costs of charitable activities show a true and fair view of costs actually utilised in the year.

There were no employees with employment benefits (excluding employer pension contributions) of more than £60,000 in the current nor preceding period.

During the period, Dandelion Time employed 18 staff on a head count basis (2020: 20).

12 TANGIBLE FIXED ASSETS

	<i>Buildings in construction</i> £
Cost	
Brought forward at 1 September 2020	22,200
Additions	451,663
Carried forward at 31 August 2021	<u>473,863</u>
Depreciation	
Brought forward at 1 September 2020	-
Charged for the year	-
Carried forward at 31 August 2021	<u>-</u>
Net book value	
At 31 August 2021	<u>473,863</u>
At 31 August 2020	<u>22,200</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	266,522	283,032
Tax and social security	2	-
Other creditors	3,224	-
	<u>269,748</u>	<u>283,032</u>

The movement on deferred income is as follows:

	2021 £	2020 £
Balance at 1 September 2020	260,210	51,076
Released to income	(260,210)	(51,076)
Received in the year and deferred	135,778	260,210
Balance at 31 August 2021	<u>135,778</u>	<u>260,210</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR continued

Deferred grant income relates to grants where the funder has specified that it is to be used in future periods, where the application included budgets showing use in a future period, or where there are performance-related conditions which have not yet been met. Deferred contract income relates to funds paid in advance of referrals being made to the programmes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

14 MOVEMENT ON FUNDS

CURRENT YEAR	<i>Brought forward</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Carried forward</i> £
Restricted funds					
Strategic premises	93,631	391,846	(17,055)	(441,725)	26,697
Family programmes	19,265	93,765	(75,215)	-	37,815
BBC Children in Need	10,972	83,172	(74,812)	-	19,332
Foster and adopted placements	6,000	-	(6,000)	-	-
Domestic Abuse programmes	7,499	90,156	(90,157)	-	7,498
Digital enhancement	-	8,241	(7,783)	-	458
Branches	38,611	-	(22,173)	-	16,438
Other restricted funds	3,105	800	(2,102)	-	1,803
	<u>179,083</u>	<u>667,980</u>	<u>(295,297)</u>	<u>(441,725)</u>	<u>110,041</u>
Unrestricted funds					
General fund	208,722	392,133	(271,178)	(597)	329,080
Designated funds:					
Designated fixed assets	22,200	-	-	451,663	473,863
Strategic premises	180,003	-	(247)	(109,341)	70,415
Expansion strategy	-	-	-	100,000	100,000
	<u>410,925</u>	<u>392,133</u>	<u>(271,425)</u>	<u>441,725</u>	<u>973,358</u>
Total funds	<u>590,008</u>	<u>1,060,113</u>	<u>(566,722)</u>	<u>-</u>	<u>1,083,399</u>

RESTRICTED FUNDS:

Strategic Premises

Income and expenditure restricted to the redevelopment at the Elmscroft cottage site.

Family Programmes

For work with specific families. The prior period movement has been grossed up for £25,344 income and expenditure.

BBC Children in Need

Income and expenditure relating to this three-year grant.

Domestic Abuse programmes

For children impacted by domestic abuse.

14 MOVEMENT ON FUNDS continued

Foster & Adopted

For programme work with children in care or recently adopted.

Digital enhancement

For the development of a new website, refreshed branding, new social media channels and additional payment and donation channels.

Branches

Income and expenditure tested to a new branch - for the time being Ashford.

DESIGNATED FUNDS:

Fixed assets

These will be utilised by depreciation over either the term remaining on the lease of Elmscroft Cottage (to 31 March 2050) or the expected life of the asset if shorter.

Strategic premises

It is expected this fund will be used in the next financial year on the final elements of the property renovation. A proportion may be transferred to the Fixed Asset fund.

Expansion strategy

This fund is designated to meet the costs associated with delivering the strategic plan, and will be expended over the next 4-5 years primarily on staff and site costs associated with opening new premises.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

14 MOVEMENT ON FUNDS continued

PRIOR YEAR	<i>Brought forward</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Carried forward</i> £
Restricted funds					
Strategic premises	-	93,631	-	-	93,631
Family programmes	49,000	64,609	(94,344)	-	19,265
BBC Children in Need	2,780	37,365	(29,173)	-	10,972
Foster & adopted	21,000	-	(15,000)	-	6,000
Domestic Abuse programmes	2,499	30,000	(25,000)	-	7,499
Item grants	5,205	-	(2,100)	-	3,105
Branches	33,711	10,002	(5,102)	-	38,611
	<u>114,195</u>	<u>235,607</u>	<u>(170,719)</u>	<u>-</u>	<u>179,083</u>
Unrestricted funds					
General fund	261,856	430,880	(253,999)	(230,015)	208,722
Designated strategic plan	-	-	(26,453)	26,453	-
Other designated	-	130	(1,489)	203,562	202,203
	<u>261,856</u>	<u>431,010</u>	<u>(281,941)</u>	<u>-</u>	<u>410,925</u>
Total funds	<u><u>376,051</u></u>	<u><u>666,617</u></u>	<u><u>(452,660)</u></u>	<u><u>-</u></u>	<u><u>590,008</u></u>

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted funds</i> £	<i>Designated funds</i> £	<i>Restricted funds</i> £	<i>Total funds</i> £
CURRENT YEAR				
Fixed assets	-	473,863	-	473,863
Net current assets	329,080	170,415	110,041	609,536
	<u>329,080</u>	<u>644,278</u>	<u>110,041</u>	<u>1,083,399</u>
PRIOR YEAR				
Fixed assets	-	22,200	-	22,200
Net current assets	208,722	180,003	179,083	567,808
	<u>208,722</u>	<u>202,203</u>	<u>179,083</u>	<u>590,008</u>

16 OPERATING LEASE COMMITMENTS

The charity is committed to future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Due within one year	12,600	12,600

17 RELATED PARTY TRANSACTIONS

One of the Trustees, Mr Simon Norman, is a director of The Rookery Estates Company who own the leasehold of the charity's current and previous premises. During the year rent was paid of £18,702 (2020: £10,000), and there were no amounts outstanding at the year end (2020: £nil).

The key management personnel for the year ended 31 August 2021 are considered to be the Trustees and the Senior Management team. Total emoluments, including employer's pension contributions and employers NIC, paid in respect of key management personnel were £198,350 (2020: £159,914).

The members of the Senior Management Team contribute approximately a quarter of staff hours and also undertake therapeutic, training and fundraising activities.

There were no Trustees' remuneration or other benefits during the current or prior period.

No expenses were reimbursed to trustees during the year (2020: none).