



Annual Report and Financial Statements

12 months to 31st August 2022



Dandelion Time

Charity Number 1136613 Company Number 4959632

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Reference and Administrative Details

Trustees Report

Trustees

Dr Caroline Jessel - *Chair*
Sir Paul Carter
Dr Lesley Hanney
Mr Simon Norman
Mr Richard Parkin
Mrs Helen Stevens
Mr Karthikeyan Vijayakumar
Mrs Gillian Wilford

Company Secretary

Senior Management Team

Graham Carpenter - *Chief Executive Officer*
Jane Angell-Payne - *Director of Finance*
Carol Bridges - *Director of Therapy and Training*
Paul Curnow - *Director of Operations*

Patrons

Sir Michael Morpurgo
Children's Laureate and Author
Isabel Hardman
Journalist, Author and Presenter

Company Registered Number

4959632

Registration Date

11 November 2003

Registered Charity Number

1136613

Registered Office

Dandelion Time
Elmscroft Cottage
Charlton Lane
West Farleigh
Maidstone
Kent
ME15 0NY

Independent Examiner

Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
Statutory Auditors
North House
198 High Street
Tonbridge
Kent TN9 1BE

Bankers

HSBC
1-5 Week Street
Maidstone
ME14 1QW

The Trustees (who are also the directors of the company for the purposes of company law) present their report together with the unaudited financial statements for the year ended 31 August 2022. 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

Based in Kent, Dandelion Time provides nature-based therapeutic programmes for children with serious emotional and behavioural difficulties and their families. Our purpose is to help children to overcome trauma and associated emotional issues, 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.

*Our vision is to be a beacon in the provision of
nature-based therapeutic approaches for
vulnerable children and families*

Following successful delivery of programmes across Kent we are further developing an expansion plan to replicate and disseminate our model effectively across the country, which will include as early steps to:

-  Significantly increase the number of children and families attending Dandelion Time
-  Increase dissemination of the Dandelion Time approach to professionals
-  Increase geographical reach across Kent and other parts of South East

Dandelion Time transforms the lives of traumatised and neurodiverse children in Kent. Our therapeutic approach is family based, embedded in nature with a range of activities that engage head, heart, and hands. Therapeutic programmes have consistently achieved

positive outcomes for highly disengaged children with complex histories involving abuse, neglect, and trauma.



Demand for our programmes continue to increase and new staff have been recruited and trained to support more children and families. We are pleased to have opened our third site in North Kent this year and professional training planned for next year is already oversubscribed.

In implementing the plan, the Trustees expect the charity to adopt strong Environmental, Social and Governance procedures (ESG) and intend to align performance to globally and nationally accepted best practice and goals in these areas. This report explains social impact, our sustainability, our governance and our financial performance

Our Activities and our Social Impact

Dandelion Time has social impact through our work with children and families, our people, both staff and volunteers and our relationships with our communities. Our key strategic aims are to make a lasting positive impact on the lives of vulnerable children and families and become a sustainable resource for local communities into the foreseeable future. Dandelion Time has not delivered external training during the year due to uncertainties relating to the pandemic but has been developing new training courses and plans to increase this activity in the future.

The Children and Families We Support

Dandelion Time supports children, young people and families affected by challenging circumstances. Many children have been traumatised by abuse, domestic violence or neglect. Some have fallen out of education or are in foster care.



Children referred to Dandelion Time have often experienced multiple adverse childhood experiences (ACEs). ACEs are potentially traumatic events that can occur in childhood (0-17 years). These may include experiencing violence, abuse or neglect, witnessing violence and abuse in the home or community and having a family member attempt or die by suicide.

ACEs are linked to chronic health problems, mental illness, and substance use problems in adolescence and adulthood. ACEs can also negatively impact education, job opportunities, and earning potential. A UK study reported that less than 10% of adults have four or more ACEs. At Dandelion Time over half of children who attend have 4 or more ACEs with many having between 6 and 11 ACEs. Improving outcomes for these children has significant impact on their adult lives.

Referrals

Referrals are made by professionals from statutory and Voluntary and Community Sector (VCS) agencies for children in need of specialist support with their emotional and behavioural difficulties. Demand is at its highest ever level following the coronavirus pandemic. 163 children have been referred to the service with multiple and complex needs. Over 50 children are awaiting placement on the programme at the year end due to high demand.



The Programme

140 Children aged 4-15 and their carers have participated in Dandelion Times's therapeutic programmes in the year. Attending our centre in Mid-Kent or branches in East Kent and North Kent, each child and family have engaged in a varied programme of group and individual therapeutic activities to help them resolve complex issues. Families care for our farm animals and gardens, take part in natural crafts, including woodwork, creative expressive activities, and cook using food they have grown and harvested on our land. 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.

Post Pandemic

On top of increased demand our programme team have noticed that challenging behaviour and periods of dysregulation where children are displaying their emotional distress have increased. Our hypothesis is that as a result of the pandemic there have been prolonged periods of enforced isolation with little peer interaction, increased gaming and screen time. Some children have been unable to successfully navigate the return to school. Anecdotally we have attended home visits where this has been borne out, where children are said to be 'home-schooled' but seem to struggle to leave their bedrooms. We have been able to help some of them to overcome their social isolation and help them back to school. Some found the challenge too much. Other post pandemic challenges include an increasing number of parents with mental health issues and an increase in the number of safeguarding concerns we raise with Social Services.



Impact of Programmes

The programme has had a positive impact on the children and families attending and has brought significant benefits to children with serious emotional and behavioural difficulties. Evaluation in the period has shown 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.

This charity is nothing short of amazing. My son and myself were victims of domestic abuse and my son was really struggling with his confidence as well as depression and anger issues. The way this organisation deals with childhood trauma via outdoor activities brings a sense of peace and allows children's confidence to shine through. They focus solely on the benefits that the activities bring to the child without talking about the trauma. This place saved my child, saved my family, and ultimately restored happiness in our lives" - Parent

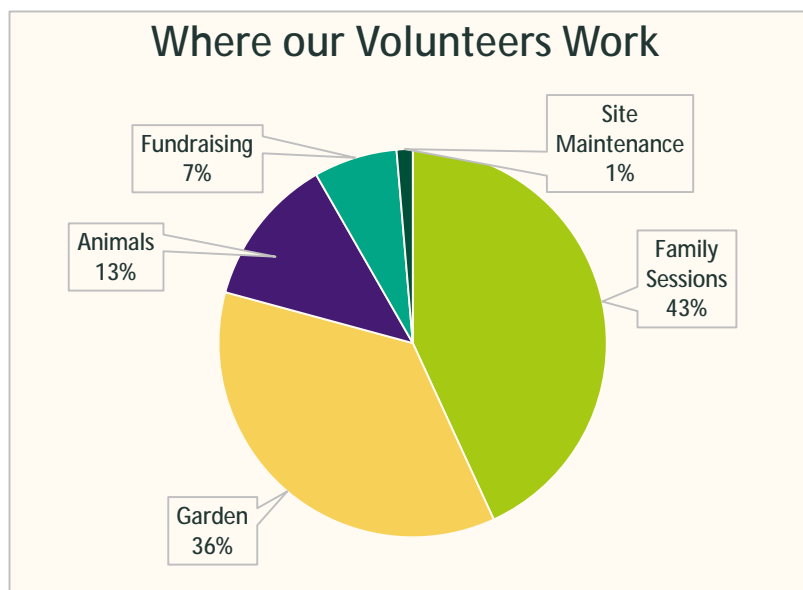
As well as individualised 'Goals' which are set with families and scored at the start and end of the programme, we monitor and score a range of general outcomes for each child, through professional assessment/observations and feedback from carers. The programme has continued to bring about positive changes in emotional and behavioural wellbeing:



"Dandelion Time (is) an amazing calm therapeutic environment where lovely non-judgemental people support families who need extra TLC following and during difficult times" - Referrer

Our People

At the end of the period, 20 staff were employed, 5 of these full time in delivering Dandelion Time's programmes, administration and management roles, and fundraising for the charity's services. A further 3 part time roles were filled at the beginning of September 2022. Alongside the staff team, Dandelion Time has benefited from the support of regular volunteers to deliver its work with children and families, care for the farm and animals, and support the fundraising and administration of the charity.



"I have really appreciated the time taken by trained staff to support me. The training offered in Safeguarding and the introduction to Systemic therapy was helpful" - Volunteer

8,316 hours of volunteering

At the end of the period, 55 volunteers were engaged in regular volunteering. The children and families referred to Dandelion Time benefit significantly from the support of volunteers, without whom we could not deliver a cost-effective and life-changing service to so many.

Staff and volunteers benefit from ongoing development and support, attending regular 'team' days incorporating essential training (including safeguarding, diversity, health & safety), together with experiential crafts and team building.

'I'm always heartened by the fact that someone from the charity always has the time to say 'thank you' & appreciate what volunteers have done, it goes a long way in a busy, chaotic life'

- Volunteer

Our Volunteer Co-ordinator, appointed this year, provides ongoing support for the volunteer team, with regular events and social activities provided to bring volunteers together and promote a sense of belonging and appreciation of their contribution to our work.

We strive to achieve a happy and healthy work-life balance for all our staff. Where practicable we offer flexible working arrangements to allow staff to work in a way that suits their individual lifestyles, for example, through hybrid working or condensed hours.

We encourage staff to fully understand and experience all aspects of Dandelion Time by joining other teams within the organisation from time to time. During the year, three operational staff joined a ten-week programme of

therapeutic sessions as support staff. The full staff team meet quarterly to share information, cross fertilise ideas, undertake toolbox training and learn new crafts together.

Staff are kept up to date through regular communications using different media and offered the opportunity to contribute to the development of the charity.

Our Community

Dandelion Time has a very active presence in the local and regional communities close to our centre and branches and on social media. We see a two-way relationship with the community as integral to delivering and funding our work and are pleased to both support and be supported by many organisations and individuals.

Bringing Communities to Dandelion Time

🌿 *Open Mornings:* In the year we have held 7 Open Mornings, which include a presentation from the CEO and other staff, together with a tour of our Maidstone site and Q&A session. 132 professionals and others interested in our work have attended these since September 2021.

🌿 *Charities:* We continue to grow close connections to a range of charities to share learning and support our families including: mental health, substance misuse and mediation services, local food banks, local drama and sports groups, outward-bound and camping centres. A partnership with FareShare supports our families by providing food donations.

🌿 *Work Experience:* Young people who have previously attended Dandelion Time return to undertake work experience in year 10 and year 12, to help in the operational areas of the charity.

✧ *Baby bump:* We were delighted to welcome foster carers and their babies from KCC in the summer to use our site when we were operating a reduced therapeutic programme.

✧ *Events* - We have launched the first in our series of 'Seasonal Workshops' – Wild Foraging, which took place in October.

Communities Supporting Us

✧ *Communities Raising Funds:* Our supporters have taken on a range of challenges for Dandelion Time over the last year including the Royal Parks, Brighton and London Marathons, Trekking in Nepal, Dragon Boat Race / Sky Dives / Tough Mudders, all covered on Dandelion Time's social media. Many organisations such as independent schools, golf clubs and churches have supported us with collections and events.

✧ *Support from MP & Local Politicians:* We have established a strong relationship with our local MP, Helen Grant, who visited our charity shop and attended our headquarters in May. The Mayor of Maidstone visited the charity for an Open Morning and tour of the site and has selected Dandelion Time as his chosen charity for the year.

Dandelion Time in the Community

We have worked with: The Community Payback volunteer scheme; Village in Bloom; Evergreen group (older people visits/assistance); and a local quilting group who provide handstitched quilts for each child. Schools have provided music teachers and volunteers.

Dandelion Time Communicating with our Communities

✧ *Media Coverage:* Dandelion Time has featured within local publications including The Kent Messenger and Inside Kent as well as regular interviews on BBC Radio Kent.

✧ *Local Group Presentations:* We regularly give talks about our work and families to local group such as Women's Institutes, Rotary Clubs, Schools and Village societies.

✧ *Awards:* Awarded 'Outstanding Charity' in Wards Estate Agent's Children's Charity of the Year.

✧ *Development of New Website and Branding:* Launched in Summer 2022. This has been an extensive piece of work which will have significant long-term gains helping to position Dandelion Time as an established children's charity whilst also helping to maximise our engagement with new and existing supporters.

Social Impact - Our Plans for the Future

1-2 years

- Increase number of children attending current sites especially at North Kent and Ashford
- Commission an external evaluation of our child and family work
- Further improve therapeutic programme to deliver the best outcomes
- Develop and deliver training modules
- Increase our presence in North Kent and Ashford areas, getting Dandelion Time better known and valued in these communities
- Host May Fayre and other events that open the site to past families and the community
- Develop replication models
- Staff survey and action on improving engagement and increasing wellbeing

3-5 years

- Open additional sites in the South East
- Increase use of the site by other agencies working with families and children
- Finalise a full package of training modules and handbook to encapsulate Dandelion Time methodology
- Partner with other organisations to facilitate the delivery of training and family work regionally










Our Commitment to Sustainability & the Environment

Sustainability



Dandelion Time supports the Sustainable Development Goals - Source: <https://sdgs.un.org/goals>

Dandelion Time activities contribute many of the UN goals;

-  1. No Poverty: Many of the children we support experience poverty. We support the family to address this and the child to positively engage with education to improve their life chances.
-  2. Zero Hunger: Where families do not have enough to eat or are eating food with poor nutritional content, we support them through our communal eating and harvesting to learn how to make the most of a tight budget. Supermarkets work with us to use up fresh produce that are near their sell by date and can help families in need too.
-  3. Good Health and Wellbeing: The core of our service is to support both physical and mental health and ensure the family has the tools to maintain good health and understand how to ensure wellbeing even when facing strong challenges.
-  4. Quality Education: Activities at Dandelion Time are often educational as well as therapeutic and rekindle inquisitiveness and love of learning in many children. Recovery from trauma and providing skills to address challenging situations enables a child to engage positively with education.
-  10. Reduced Inequalities: Where these arise from health inequalities, often related to addiction, depression and trauma the therapeutic approach at Dandelion Time can support adults back into work and children back into education.
-  12. Responsible Production and Consumption: We produce food and look after animals on site modelling nurturing, responsible behaviours in everything we do. We try to avoid waste, use circular economy principles and avoid all toxic products on the land.
-  13. Climate Action: Dandelion Time is working to ensure a minimal carbon footprint in all activities, while also educating staff, volunteers and services users by reconnecting with the natural world and understanding its value.
-  15. Life on Land: We manage our land for nature recovery and support a widening range of biodiversity. Our activities inspire families, staff and volunteers to care for all life on land and understand its importance to our health and wellbeing.
-  17. Partnerships for the Goals: Dandelion Time works in partnership with families who use the service to create hope and opportunity in their lives. Other active partnerships include our local communities, local authorities, the NHS, schools, social services, funding bodies, corporations and other charities with a similar ethos.

Environment

Sustainable care for the environment is at the core of the Dandelion Time's procedures on transport, land and buildings management, child centred activities, food production and consumption and waste management. The charity seeks to minimise any adverse environmental impact. The charity does recognise limitations in also meeting some

legislative requirements, for example in using utilities such as power, water, and waste disposal.

In particular this year Dandelion Time has;

- ✎ Minimised the generation of waste through re-use and effective recycling including the sale of donated second hand goods, the use of donated second hand equipment and repairing rather than replacing
- ✎ Minimised travel footprint by encouraging working from home, walking, cycling, use of energy efficient and electric vehicles, non-front-line staff now work on average 60% of their time from home.
- ✎ Managing land on sustainable principles, wildlife habitats and diverse wood land has been planted and managed, soil health has been improved through extensive composting of organic waste
- ✎ Minimised use of chemical-based cleaning products
- ✎ Encouraged children and families to understand and respect nature
- ✎ Trained staff and volunteers in to develop and implement environmentally responsible approaches
- ✎ Commissioned a desktop energy review

The charity has developed the foundation for a significant improvement in the reduction of our environmental footprint next year.

Sustainability and Environment - Our Plans for the Future

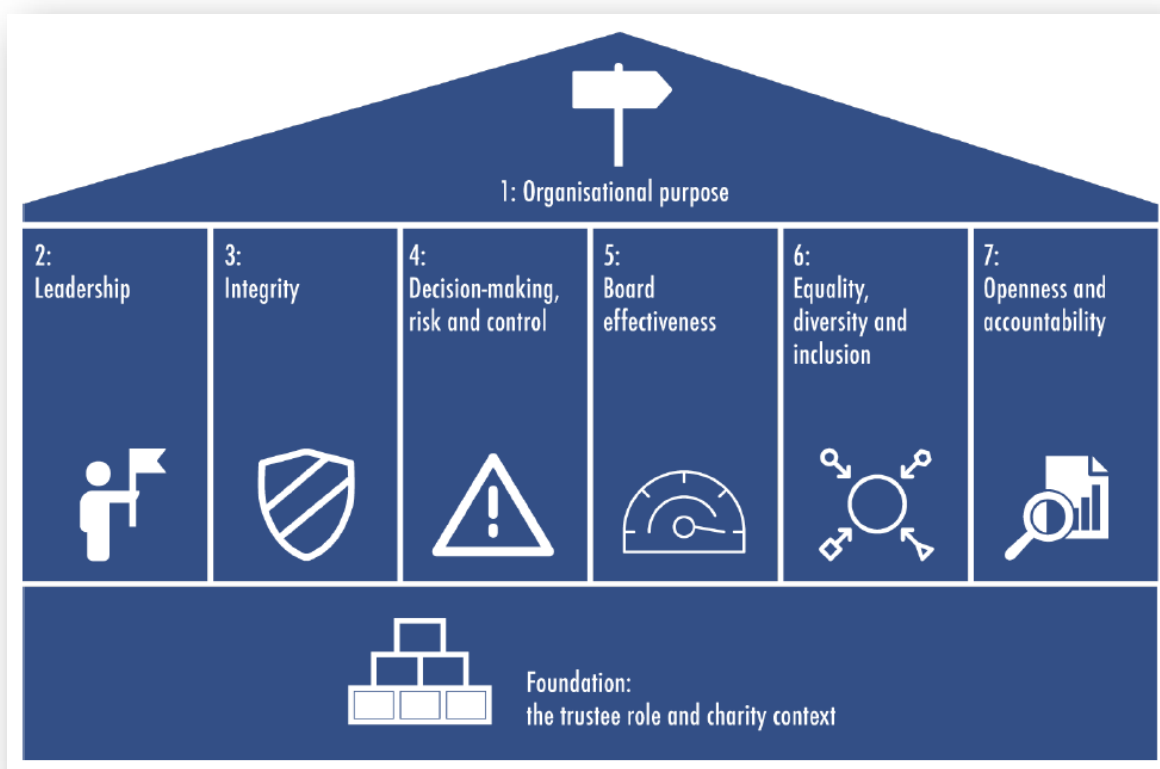
1-2 years

- Undertake a desktop energy review at our Maidstone Centre
- Implement a low carbon emission and efficient energy solution for our Maidstone Centre reducing reliance on fossil fuels
- Installation of electric vehicle recharging points
- Move towards 'no dig' garden management
- No pesticide use or use of natural pesticides by exception
- Tree planting and woodland ground cover to improve wildlife habitat

3-5 years

- Develop and implement a plan to minimise travel to branches for staff and volunteers
- Building of strawbale roundhouse using natural materials
- Recruit locally for satellite sites to minimise travel

Our Governance



Source: Charity Governance Code for smaller charities

Dandelion Time is committed to the Charity Governance Code developed by the Charities Code Steering Group which complements the guidance and legislation provided by the Charity Commission and Statute. The code recognises that good governance is fundamental to a charity's success and provides guidelines and rationales.

Organisational Purpose

Dandelion Time is a charitable company established in 2003 and is limited by guarantee. The Charity is governed by the Articles of Association which set out the charitable object as:

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.

The Trustees and staff have worked together to refresh the Vision, Purpose and the Values of the organisation adopting an inclusive approach to ensure they are owned by everyone. The Board recognises that the purpose must continue to support our beneficiaries and provide a public benefit. In setting the charity's activities the Trustees meet the Charity Commissions guidance on public benefit.

Leadership & Integrity

Dandelion Time is governed by a Board of Trustees who are also Directors under Company Law.

When recruiting Trustees, the Board identifies any skill gaps and looks for individuals who can provide expertise and leadership. Opportunities are advertised and open to anyone who meets the required criteria. The recruitment process follows the Dandelion Time safer recruitment procedures.

There is an induction programme for new Trustees and all Trustees are required to undertake mandatory training and are offered other relevant training each year.

At quarterly Board meetings Trustees are updated about the activities of the charity, consider, and develop strategy and review and agree the many policies which govern the charity. During the year significant changes have been made to Safeguarding Children and Health and Safety Policies to protect children, families, volunteers and staff and a new Data Protection Policy was implemented. The Conflict-of-Interest Policy ensures that any potential conflicts with Trustees personal business are disclosed and recognised. Incidents are reported to the board and lessons learnt implemented. There have been 3 incidents reported this year and none are considered a Serious Incident.

Decision Making Risk and Control

Dandelion Time Board is responsible for Strategy, Risk Management and Financial and Ethical Probity. Implementation of strategy and day to day operations are delegated to the CEO and the heads of each department who together constitute the Senior Management Team (SMT). The SMT attend every Board meeting. The Scheme of Delegation sets out responsibilities and authority limits.

The Board has constituted Sub-Committees which have clear terms of reference and whose membership must include at least two Trustees and a member of the SMT. Sub-committee recommendations are taken to the full Board. During the year these subcommittees were:

Remuneration Committee (Chair Gillian Wilford) – to consider staff pay and reward

Strategic Premises Committee (Chair Paul Carter) – to oversee significant premises developments

Finance and Risk Committee (Chair Gillian Wilford) – to scrutinise finances and risk management and to develop governance frameworks

Development Committee (Chair Simon Norman) - to oversee implementation of expansion strategy. This committee was approved in the year and the first meeting took place in September 2022

The Board approves the Policy Framework and every policy prior to its implementation and the Risk Register is an agenda item at every meeting of the Board. Communications with the Independent Examiners LFF is initially through the Finance and Risk Committee who represent and make recommendations to the Board.

The Charity has undertaken a full review of compliance to the Fund-Raising Regulators Code of Practice and has registered with the Fundraising Regulator shortly after the year end.

Dandelion Time maintains a comprehensive risk register which is considered at every Finance and Risk Committee (FAR) meeting and carefully reviewed each year. Mitigating actions to minimise risk are identified and monitored. In between these times risks may be added by the Senior Management Team, FAR or the Board of Trustees. The risks directly relating to the pandemic have subsided over the year and the Board of Trustees considers the highest risks to be:

- ✎ Implementation of the expansion strategy being too time consuming and distracting for management team, to mitigate this the Trustees have established the Development Committee and authorised additional costs for internal and external resources
- ✎ Inflation impact across the charity, including on operating costs, staff turnover and family attendance. Operating budgets are monitored regularly by FAR and the Remuneration Committee strives for a pay and benefits package for employees that is attractive. Dandelion Time is looking at alternatives to help families with both food and transport difficulties that might prevent attendance.
- ✎ Raising sufficient income to meet an increasing need and remaining financial sustainable. Dandelion Time has strengthened both the fundraising and contract directorates from September 2022.

Board Effectiveness

During the year the Chair undertook a Board Effectiveness Review to enable the Board to consider any additional skills required on the Board or the Senior Management Team and to identify any gaps in competencies or decision-making processes. The findings will be implemented over an 18-month period.

Equality Diversity and Inclusion

Dandelion Time has developed an action plan to help ensure that equality, diversity, and inclusion is integral to culture and processes both internally and externally. The plan is implemented through staff training, external communications such as the website, and through all processes such as recruitment, referrals, staff and volunteer management and fundraising. The Board includes a Trustee with lived experience from attending Dandelion Time which helps the charity scrutinise its performance through the eyes of the beneficiary and ensures accountability to the community and wider society. Both the Board and staff team members have a diverse range of life experiences.

Openness and Accountability

Our website and the publicly available Annual Report and Accounts are very open about what the charity does, how the charity operates and our plans the future. This report has been written to give the reader a transparent and complete picture. The Complaints Policy is simply written and available. There have been no complaints this year.

Governance - Our Plans for the Future

1-2 years

- Recruit additional Trustees with lived experience and with expansion implementation experience
- Use the National Risk register to consider the impact of any risk and challenges that might cause UK wide disruption
- The Development Committee fully operational
- Update Safeguarding Adults Policy and Equality and Diversity Policy
- Implement a new training matrix for Trustees
- Widen employee responsibility in the development of strategic options
- Develop organisational succession plan

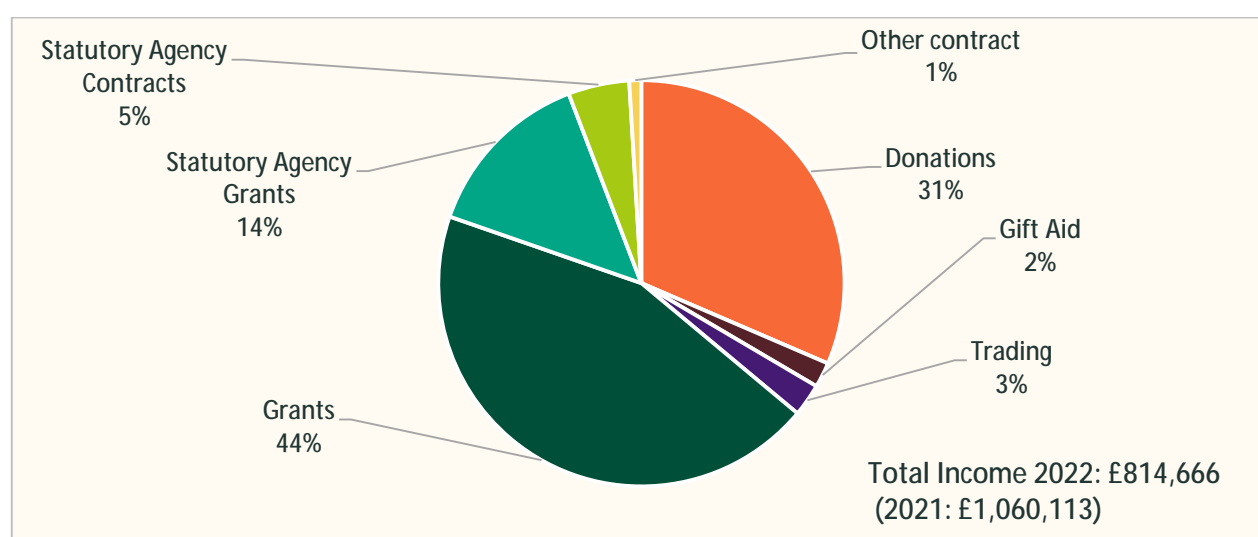
3-5 years

- Create new Strategic Plan
- Repeat Board Effectiveness review
- Recruitment of Trustee with Statutory Agency commissioning experience

Financial Sustainability and Financial Review

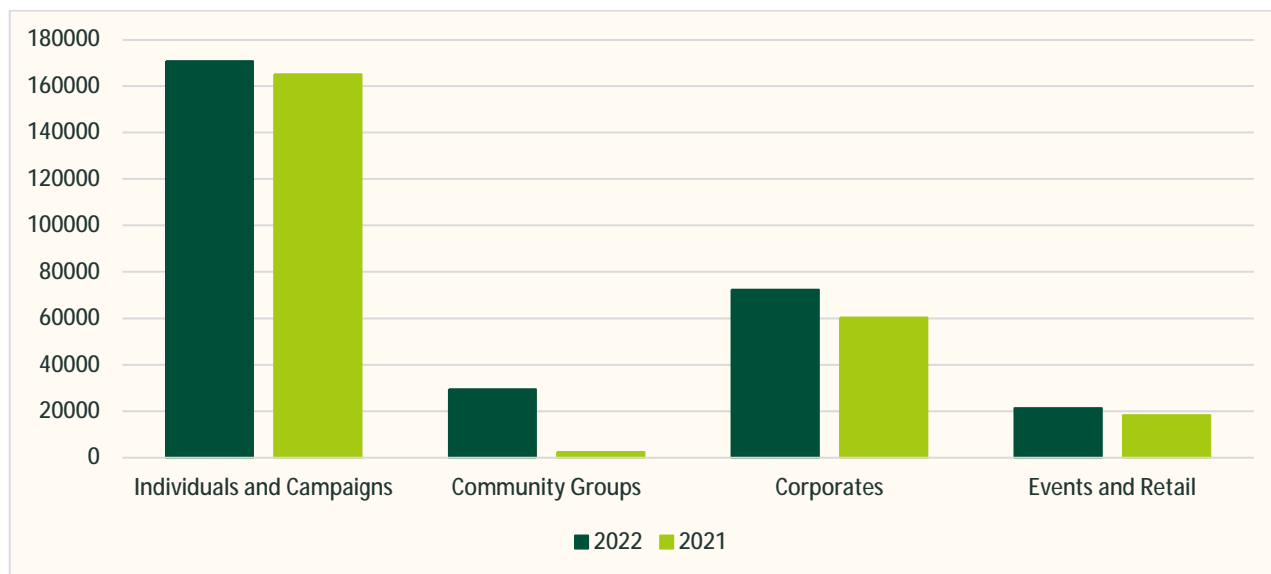
Income Generation

Income is generated from a diverse range of sources. In the previous year to 31 August 2021 Dandelion Time undertook a significant campaign to raise funds for renovation works. The total income adjusted in both years to exclude the capital campaign shows operating income in 2022 of £749,938 (2021: £668,267) and total income of £814,666 (2021: £1,060,113). We recognise this as a momentous achievement by everyone involved and would like to give a special mention to Caroline Williams Jessel who has led fundraising for almost 20 years on a voluntary basis and left to take up other challenges in February 2022. Recognising an increasing need for funds in future years we have restructured and strengthened the fundraising department that is responsible for Donations and Events and recruited a Director of Fundraising who commenced in September 2022. We have also recruited an additional bid writer.



Donations, Events and Retail - Giving

The pandemic continued to impact face to face fundraising during the year although it was increasingly possible for corporate partners to visit and engage with the site especially in summer 2022.



Total donations including gift aid were £272,575 (2021: £227,849) with biggest increases from Corporates and Community Groups. Within the totals £22,727 (2021: £76,006) related to the capital campaign.

We are so pleased to see a growth in income from donations of 20% overall and a 65% increase in donations to support operating work.

Most of the donations were unrestricted and helpfully the small number of restrictions were to our family programmes and essential site development activities. We are especially grateful to Fidelity International and Thomson Snell Passmore for their donations over several years. A full list of our generous corporate partners is given at the end of this report.

In addition to cash donations our corporate partners have contributed to the maintenance and developments of our sites through 42 corporate team days. Typically, 6-10 people work alongside our operation team often bringing equipment and materials that they will use during the day. The total this is likely to have been worth some £15,000 but as it is not possible to value accurately has not been included in our financial accounts. We are specially indebted to MHS Homes and their partners who insulated and decorated a multi-use space.

Grants

Grants from Trusts & Foundations contribute over half our income and provide a firm foundation from which other fundraising can build. Dandelion Time is equally appreciative to Trusts that have offered us multi-year grants or have supported us several times and to Trusts that have discovered our work with families this year. We have delivered on all the grants we have received and keep our supporters informed with clear reports detailing the outcome of the grant.

We are grateful for support from National Lottery and BBC Children in Need who raise money from the public. A full list of our supporters is given at the end of this report.

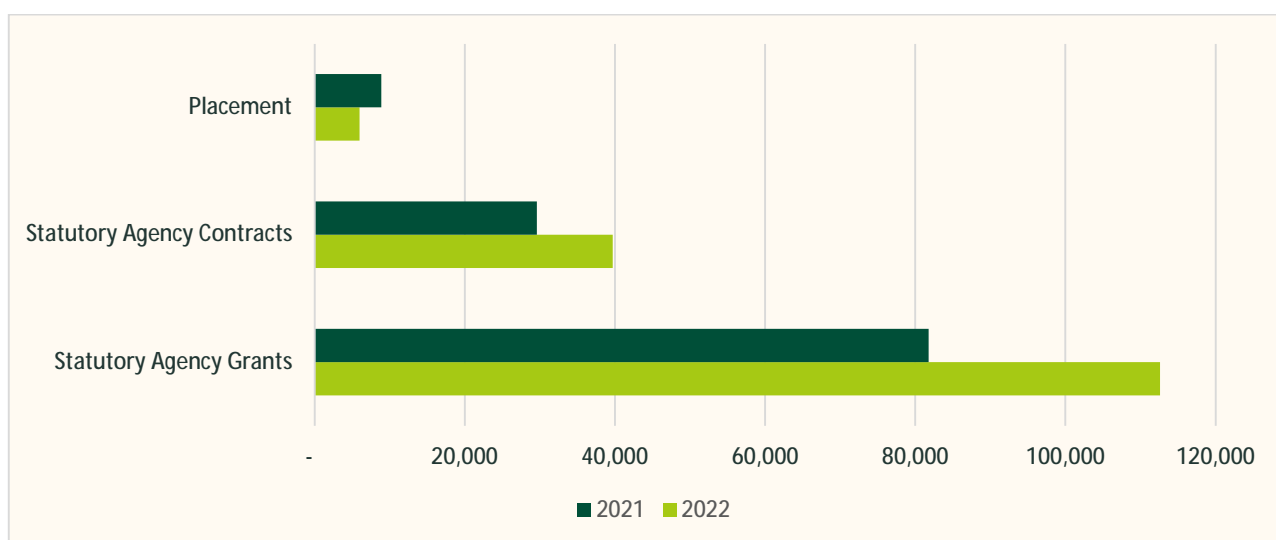


35 Trusts & Foundations and Grant bodies supported Dandelion Time's work in 2021-22

As was expected capital grants last year were much higher than this year as the campaign and construction ended but nevertheless £42,000 was received (2021: 315,840) and mostly used for the construction of a hay store, the upgrading of therapeutic space and utilities. Operating grants totalled £318,581 this was less than the £350,889 received last year. This was largely due to the high number of Covid Pandemic Relief grants received and used in 2021 which were unrestricted and not repeated this year. Most of the restricted grants were for family programmes and we were also pleased to receive grants to help develop a new website and for external support for an Income Generation Strategy to be completed next year.

Statutory Agency and Placement

Statutory Agency and placement income was received in the form of grants and contracts and totalled £158,320 compared to £120,282 in 2021. This growth was mostly due to Reconnect funding (Local Children Partnerships) supporting young people as they recovered from the impact of the pandemic and related lockdowns. Reconnect funded placements in Maidstone, Sevenoaks, Tonbridge, Tunbridge Wells, Swale, Gravesham, Dartford, Ashford and Folkestone to support this we opened our third site, the branch in Shorne, we were hugely grateful to be able to support this initiative. We are indebted by continuing support from the Police and Crime Commissioner, from the Ministry of Justice, from Early Help and from many schools who fund children and families to attend our programmes. Whilst we are delighted to see this increase, we are aware government money for pandemic recovery may not be available in the future.



Expenditure

Expenditure has increased this year largely driven by recruitment to reach our planned complement of staff. Fundraising costs are largely stable at £167,993 this year including recovery of support costs (2021: £171,202). They will rise next year as a volunteer Director of Fundraising has been replaced with a paid staff member. The return on investment of 2.12 times for giving and 13.79 times for grants and statutory contracts compares well for charities.

The cost of delivering the family and developing the training programmes at £519,135 (2021: £315,926) has increased due to a significant increase in staff costs to £325,839 from £180,890, this comprises both recruitment and the movement of appropriately qualified support staff from support to programme delivery. The change of roles was required given a huge increase in demand, delivering against statutory agency grants and the impact of pandemic related absences impacting families, staff and volunteers.

Support costs have increased over £20,000 to £175,086. The increase is almost entirely in IT and Communication costs as we manage secure communications, replace aging donated laptops, and increase the number of staff.

To manage future costs department leads have been given more responsibility for their expenditure budgets.

Fixed Assets

The Dandelion Time centre at West Farleigh is rented on a 30-year, from 1 April 2020, lease by Rookery Estates. The lease is restricted to use by the charity and is not transferable and is not capitalised as a fixed asset. The other sites are rented on a short-term basis.

The Fixed Assets mostly comprise capitalised renovation work to the West Farleigh site, these have no market value but will provide therapeutic, training and operational space for the charity over the period of the lease.

Reserves

Total reserves at the year-end were £1,181,930 (2021: £1,083,399) these comprised a mix of unrestricted, designated and restricted funds. The Trustees are satisfied that the level of reserves is currently sufficient to ensure continuation of programmes, provide therapeutic space and enable some investment in the Dandelion Time expansion strategy.

Restricted funds at the year-end were £140,483 (2021: £110,041). Of this £46,149 is restricted to site development and strategic planning activities that will be implemented in the next 12 months. The remainder is restricted to delivering specific elements of our family programmes directly or through recruitment of caseworkers.

Designated funds comprise a further £55,105 towards site related expenditure, the Trustees consider this necessary to make the site more environmentally friendly and sustainably cost effective. We will continue to fundraise for this work, and we expect the fund to be either expended or released by August 2023.

The designated fund for Expansion Strategy of £100,000 is unused in the year as Dandelion Time has focussed on delivering programme work to as many children and families as possible. Implementation of the expansion strategy has been stepped up from September 2022 and we expect to use over a third of this designated fund on additional staff and external support in the year to August 2023.

The final designated fund is a fixed asset fund of £495,281 (2021: £473,863) which mirrors the fixed assets on the balance sheet and is not expendable.

The free reserves policy is set by the Trustees at 6 months to ensure completion of work with all attending families and children. The operational expenditure budget for the year to 31 August 2023 is £864,000. The General Fund holds the charity's free reserves and stands at £391,061, or 5.5 months at the year-end slightly below the £432,000 free reserves required to be policy compliant. Nevertheless, taken together with funds specifically restricted for children and family work the Trustees are satisfied with the level of free reserves this year.

Financial - Our Plans for the future

1-2 years

- Implement our Income Generation Strategy
- Increase income generation resources, Director of Fundraising and Bid Writer
- Develop further income generating partnerships with our Corporate Supporters
- Increase Statutory Agency funding through commissioning
- Make reserves work harder by investments that meet our ESG values at appropriate risk levels
- Improved budgetary control
- Develop volunteer force in all aspects of the charities work
- Development of Financial Strategy to ensure continuing financial sustainability and to maintain reserve policy in an expanding organisation

3-5 years

- Achieve multiyear commissioned contracts at different branches
- Sustainable revenue stream from training
- Step Change in Event and Corporate Sponsorship








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 7 February 2023 and signed on its behalf by:

Caroline Jessel
Chair

Independent examiner's report to the trustees of Dandelion Time ("the charitable company")

I report on the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees (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* ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under the *Charities Act 2011*, s. 145 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under s. 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in s. 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; 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 2006 Act 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 in order to enable a proper understanding of the accounts to be reached.

Amy Healey FCA CTA DChA

Date: 7 February 2023

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 2022

| | | 2022 <i>Unrestricted funds</i> £ | 2022 <i>Designated funds</i> £ | 2022 <i>Restricted funds</i> £ | 2022 <i>Total funds</i> £ | 2021 <i>Total funds</i> £ |
|-----------------------------|------|--|--|--|-------------------------------------|-------------------------------------|
| | Note | | | | | |
| Income from: | | | | | | |
| Donations and legacies | 3 | 288,726 | - | 344,430 | 633,156 | 920,774 |
| Charitable activities | 4 | 45,700 | - | 112,620 | 158,320 | 120,382 |
| Other trading activities | 5 | 21,290 | - | - | 21,290 | 18,243 |
| Investments | | 1,900 | - | - | 1,900 | 714 |
| Total | | 357,616 | - | 457,050 | 814,666 | 1,060,113 |
| Expenditure on: | | | | | | |
| Raising funds | 6 | 167,993 | - | - | 167,993 | 171,202 |
| Charitable activities | 7 | 135,257 | 2,546 | 381,332 | 519,135 | 315,926 |
| Other costs | 8 | 13,671 | - | 15,336 | 29,007 | 79,594 |
| Total | | 316,921 | 2,546 | 396,668 | 716,135 | 566,722 |
| Net income | 9 | 40,695 | (2,546) | 60,382 | 98,531 | 493,391 |
| Transfers between funds | | 21,286 | 8,654 | (29,940) | - | - |
| Net movement in funds | | 61,981 | 6,108 | 30,442 | 98,531 | 493,391 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | | 329,080 | 644,278 | 110,041 | 1,083,399 | 590,008 |
| Total funds carried forward | 13 | 391,061 | 650,386 | 140,483 | 1,181,930 | 1,083,399 |

DANDELION TIME

BALANCE SHEET

AS AT 31 AUGUST 2022

| | Note | 2022 £ | 2022 £ | 2021 £ | 2021 £ |
|--|------|----------------|-------------------------|----------------|-------------------------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 495,281 | | 473,863 |
| | | | <u>495,281</u> | | <u>473,863</u> |
| Current assets | | | | | |
| Trade debtors | | 634 | | - | |
| Cash at bank and in hand | | 938,498 | | 879,284 | |
| | | <u>939,132</u> | | <u>879,284</u> | |
| Creditors: amounts falling due within one year | 12 | (252,483) | | (269,748) | |
| Net current assets | | | <u>686,649</u> | | <u>609,536</u> |
| Total net assets | | | <u><u>1,181,930</u></u> | | <u><u>1,083,399</u></u> |
| The funds of the charity: | | | | | |
| Unrestricted funds | | | 391,061 | | 329,080 |
| Designated funds | | | 650,386 | | 644,278 |
| Restricted funds | | | <u>140,483</u> | | <u>110,041</u> |
| | 13 | | <u><u>1,181,930</u></u> | | <u><u>1,083,399</u></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 7 February 2023 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 2022

| | Note | 2022 £ | 2021 £ |
|--|------|-----------|------------|
| Cash flows from operating activities: | | | |
| Net cash provided by operating activities | A | 100,018 | 479,393 |
| Cash flows from investing activities: | | | |
| Interest received | | 1,900 | 714 |
| Purchase of tangible fixed assets | | (42,704) | (451,663) |
| Net cash used in investing activities | | (40,804) | (450,949) |
| Change in cash and cash equivalents in the year | | 59,214 | 28,444 |
| Cash and cash equivalents at the beginning of the year | | 879,284 | 850,840 |
| Cash and cash equivalents at the end of the year | | 938,498 | 879,284 |
| A. Reconciliation of net income to net cash flow from operating activities | | | |
| Net income for the year | | 98,531 | 493,391 |
| Interest received | | (1,900) | (714) |
| Depreciation | | 21,286 | - |
| (Increase) in debtors | | (634) | - |
| (Decrease) in creditors | | (17,265) | (13,284) |
| Net cash provided by operating activities | | 100,018 | 479,393 |

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 2022

3 INCOME FROM DONATIONS AND LEGACIES

| | 2022 £ | 2021 £ |
|------------------------------------|----------------|----------------|
| Donations from individuals | 152,151 | 152,139 |
| Donations from community groups | 29,452 | 2,413 |
| Donations from corporate bodies | 72,360 | 46,448 |
| Donated goods | - | 13,872 |
| Legacies | 2,305 | 1,252 |
| Grants from trusts and foundations | 360,581 | 666,728 |
| Coronavirus job retention scheme | - | 26,197 |
| Gift aid recovery | 16,307 | 11,725 |
| | <u>633,156</u> | <u>920,774</u> |

In the current period restricted income was £344,430 of which £64,728 related to the capital campaign. In the preceding period, income of £667,980 was restricted.

4 INCOME FROM CHARITABLE ACTIVITIES

| | 2022 <i>Families Programmes</i> £ | 2022 <i>Training</i> £ | 2022 <i>Total</i> £ | 2021 <i>Total</i> £ |
|----------------------------|---|------------------------------|---------------------------|---------------------------|
| Statutory agency grants | 112,620 | - | 112,620 | 81,783 |
| Statutory agency contracts | 39,700 | - | 39,700 | 29,599 |
| Private placements | 6,000 | - | 6,000 | 8,900 |
| Training | - | - | - | 100 |
| | <u>158,320</u> | <u>-</u> | <u>158,320</u> | <u>120,382</u> |

In the prior period, £72,835 has been reanalysed from Grants from trusts and foundations to Statutory agency grants, as these grants have performance-related conditions and so are better reflected under Income from charitable activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

5 INCOME FROM OTHER TRADING ACTIVITIES

| | 2022 £ | 2021 £ |
|---------------------------|---------------|---------------|
| Shop sales | 16,817 | - |
| Fundraising events | 467 | 14,443 |
| Sale of produce and space | 4,006 | 3,800 |
| | <u>21,290</u> | <u>18,243</u> |

6 EXPENDITURE ON RAISING FUNDS

| | 2022 £ | 2021 £ |
|-------------------------|----------------|----------------|
| Staff costs | 105,756 | 108,630 |
| Fundraising costs | 14,964 | 13,997 |
| Support costs allocated | 47,273 | 48,575 |
| | <u>167,993</u> | <u>171,202</u> |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

7 EXPENDITURE ON CHARITABLE ACTIVITIES

| | 2022 <i>Families Programmes</i> £ | 2022 <i>Training</i> £ | 2022 <i>Total</i> £ | 2021 <i>Total</i> £ |
|-------------------------|---|------------------------------|---------------------------|---------------------------|
| Staff costs | 319,626 | 6,213 | 325,839 | 180,890 |
| Direct costs | 44,059 | 714 | 44,773 | 29,407 |
| Depreciation | 20,711 | - | 20,711 | 29,407 |
| Support costs allocated | 125,711 | 2,101 | 127,812 | 105,629 |
| | <u>510,107</u> | <u>9,028</u> | <u>519,135</u> | <u>345,333</u> |

Support costs comprise:

| | | |
|------------------------------------|----------------|----------------|
| Staff costs | 78,974 | 86,305 |
| Rent, utilities and property costs | 17,520 | 21,844 |
| Insurance | 7,156 | 6,665 |
| Communication and IT costs | 46,267 | 28,635 |
| Office costs | 21,132 | 7,755 |
| Depreciation | 575 | - |
| Governance costs: | | |
| Independent examiners fee | 2,760 | 3,000 |
| Legal and professional fees | 701 | - |
| | <u>175,085</u> | <u>154,204</u> |

In the preceding period, £278,242 of expenditure was paid from restricted funds.

8 OTHER COSTS

| | 2022 £ | 2021 £ |
|----------------|---------------|---------------|
| Staff costs | 11,570 | 34,830 |
| Direct costs | 17,437 | 18,567 |
| Furlough costs | - | 26,197 |
| | <u>29,007</u> | <u>79,594</u> |

Staff and direct costs are in relation to the relocation and development costs. In respect of furlough costs, please refer to Note 10.

DANDELION TIME

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

9 NET INCOME

| | 2022 £ | 2021 £ |
|--------------------------------------|-----------|-----------|
| Net income is stated after charging: | | |
| Independent examination fee | 2,760 | 3,000 |

10 STAFF COSTS

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Gross salaries | 458,455 | 361,973 |
| Employer's National Insurance contributions | 41,103 | 29,231 |
| Employer's pension contributions | 22,581 | 19,451 |
| | 522,139 | 410,655 |

In the prior period, furloughed staff costs were 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 20 staff on a head count basis (2021: 18).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

11 TANGIBLE FIXED ASSETS

| | <i>Buildings</i> £ | <i>Office equipment</i> £ | <i>Total</i> £ |
|-------------------------------------|-----------------------|----------------------------------|-------------------|
| Cost | | | |
| Brought forward at 1 September 2021 | 473,863 | - | 473,863 |
| Additions | 34,072 | 8,632 | 42,704 |
| | <hr/> | <hr/> | <hr/> |
| Carried forward at 31 August 2022 | 507,935 | 8,632 | 516,567 |
| | <hr/> | <hr/> | <hr/> |
| Depreciation | | | |
| Brought forward at 1 September 2021 | - | - | - |
| Charged for the year | 20,711 | 575 | 21,286 |
| | <hr/> | <hr/> | <hr/> |
| Carried forward at 31 August 2022 | 20,711 | 575 | 21,286 |
| | <hr/> | <hr/> | <hr/> |
| Net book value | | | |
| At 31 August 2022 | 487,224 | 8,057 | 495,281 |
| | <hr/> | <hr/> | <hr/> |
| At 31 August 2021 | 473,863 | - | 473,863 |
| | <hr/> | <hr/> | <hr/> |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|------------------------------|----------------|----------------|
| Accruals and deferred income | 229,567 | 266,522 |
| Tax and social security | 17,122 | 2 |
| Other creditors | 5,794 | 3,224 |
| | <u>252,483</u> | <u>269,748</u> |

The movement on deferred income is as follows:

| | 2022 £ | 2021 £ |
|-----------------------------------|----------------|----------------|
| Balance at 1 September 2021 | 135,778 | 260,210 |
| Released to income | (135,778) | (260,210) |
| Received in the year and deferred | 190,098 | 135,778 |
| Balance at 31 August 2022 | <u>190,098</u> | <u>135,778</u> |

Deferred grant income relates to grants where the funder has specified that they are 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 2022

13 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 | 26,697 | 64,728 | (15,336) | (29,940) | 46,149 |
| Family programmes | 37,815 | 194,420 | (202,638) | - | 29,597 |
| BBC Children in Need | 19,332 | 45,979 | (65,311) | - | - |
| The National Lottery | | | | | |
| Community Fund | - | 78,664 | (78,664) | - | - |
| Domestic Abuse programmes | 7,498 | 57,079 | (32,423) | - | 32,154 |
| Digital enhancement | 458 | 5,000 | (419) | - | 5,039 |
| Branches | 16,438 | - | - | - | 16,438 |
| Other restricted funds | 1,803 | 11,180 | (1,877) | - | 11,106 |
| | 110,041 | 457,050 | (396,668) | (29,940) | 140,483 |
| Unrestricted funds | | | | | |
| General fund | 329,080 | 357,616 | (316,921) | 21,286 | 391,061 |
| Designated funds: | | | | | |
| Designated fixed assets | 473,863 | - | - | 21,418 | 495,281 |
| Strategic premises | 70,415 | - | (2,546) | (12,764) | 55,105 |
| Expansion strategy | 100,000 | - | - | - | 100,000 |
| | 973,358 | 357,616 | (319,467) | 29,940 | 1,041,447 |
| Total funds | 1,083,399 | 814,666 | (716,135) | - | 1,181,930 |

RESTRICTED FUNDS:

Strategic Premises

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

Family Programmes

For work with specific families.

BBC Children in Need

Income and expenditure relating to this "Next Steps" grant to support family programmes.

The National Lottery Community Fund

A three-year grant from the RC London and South East Region programme to support family programmes.

13 MOVEMENT ON FUNDS continued

Domestic Abuse programmes

For children impacted by domestic abuse.

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 2022

13 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 | 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> |

14 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 | - | 495,281 | - | 495,281 |
| Net current assets | 391,061 | 155,105 | 140,483 | 686,649 |
| | <u>391,061</u> | <u>650,386</u> | <u>140,483</u> | <u>1,181,930</u> |
| PRIOR 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> |

15 OPERATING LEASE COMMITMENTS

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

| | 2022 £ | 2021 £ |
|---------------------|-----------|-----------|
| Due within one year | 12,600 | 12,600 |

16 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 £12,600 (2021: £18,702), and there were no amounts outstanding at the year end (2021: £nil).

The key management personnel for the year ended 31 August 2022 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 £153,153 (2021: £173,766).

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 (2021: none).

OUR SUPPORTERS

Corporate Partners

Aviva
Cabot Financial
Civil Service Insurance Society
Cook Trading Ltd
DJ Civils
Enterprise Rent a Car
Fidelity International
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Obart Pumps
Southern Water
Thomson Snell and Passmore
TK Maxx (Maidstone)
Virgin Media O2
VJ Technology
Ward Security
UK Power Networks



Trusts, Foundations and Statutory Agency Grants

BBC Children in Need – Next Steps

B&L Leach Family Fund

Four Acre Trust

Kent Police & Crime Commissioner

Kent County Council:

Reconnect Grant Programme

Covid-19 Grant

Early Help & Preventative Services (LCPG)

Combined Member Grant Scheme

John Swire 1989 Charitable Trust

Places for People

Raise Your Hands

Cole Charitable Trust

The Newby Trust

Barbara Ward Children's Foundation

Ministry of Justice

National Lottery Community Fund:

RC London and South East Region

Help for Children

Peter Harrison Foundation

Joan Ainslie Charitable Trust

The Lawson Trust

Bennett Pain Charitable Trust

Places for People

The Warren Meadows Charitable Trust

Kent Community Foundation:

Kent Reliance Provident Society Community Fund

Environment Themed Fund

Marsh Charitable Trust

The Sam West Foundation



Ministry
of Justice



Restoring Hope To Young Lives





Dandelion Time

dandeliontime.org.uk

01622 814001 |     

Dandelion Time, Charlton Lane, West Farleigh, Maidstone, Kent ME15 0NY

Registered Charity Number: 1136613 | Company Limited by Guarantee | Company Number: 4959632

Due to the sensitive nature of our work the young people featured as not our service users