



Annual Report and Financial Statements

12 months to 31st August 2024



**Dandelion
Time**

We believe children should grow up in a safe and nurturing environment, to feel loved and free of fear.

Over the last twenty-two years, Dandelion Time has provided support and assistance for more than 1,500 children struggling with challenging emotional difficulties, often resulting from trauma, loss, abuse or neglect.

By providing early support we will ensure a child's past does not determine their future.

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It's our vision that all vulnerable children and families across the UK have access to a nature-based therapeutic approach.

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

The Trustees have finalised the Strategic Plan for the charity from 2024 to 2029, that will build on the growth achieved in previous years. In addition to an expansion in our programme delivery across the county, we will communicate and promote the Dandelion Time approach to a national audience. Our aim is to grow, influence and lead best practices in relational, experiential, nature-based therapies underpinned by excellent local provision

This will include steps to:



Reach more children
& families in a cost
effective way



Engage in
partnerships



Share
our approach



Improve
accessibility,
inclusion & diversity



Learn & contribute
to the national
conversation



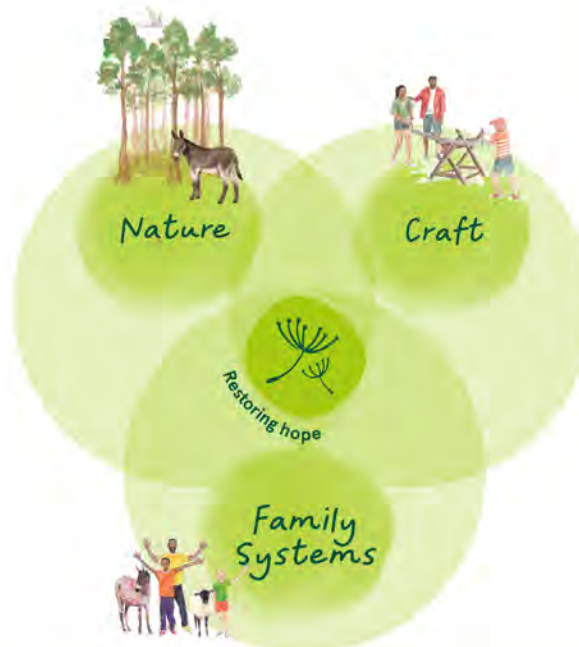
Strengthen
our organisational
capability

The Dandelion Time approach

Our therapeutic approach is family based, embedded in nature with a range of activities that engage head, heart and hands.

Nature

Providing a peaceful natural environment, absorbing children and families in calming hands-on activities to harness the healing powers of the natural world, We learn to care for and nurture the important things in our lives.



Craft

Engaging in sensory or rhythmic activities, working with our natural materials to help to soothe the busy mind.

We learn to experiment and try something new, and that sometimes things go wrong but we can adapt and go on to create something beautiful.

Family Systems

Working together with the child's carer or family member, providing moments of joy they can embrace together, and helping them to discuss and explore the difficulties they are facing together. They rebuild relationships and break the cycle so they can build hope for the future.

Trustees' Report

Reference and Administrative Details

Trustees

Chair

Dr Caroline Jessel (resigned 11 October 2024)

Mrs Gillian Wilford

- Sir Paul Carter
- Ms Philippa Daughtrey
- Mr Jonathan Fenn (appointed 21 June 2024)
- Dr Lesley Hanney
- Ms Beth Morgan

- Mr Simon Norman
- Mrs Helen Stevens (resigned 14 June 2024)
- Mr Karthikeyan Vijayakumar
- Mrs Gillian Wilford

Chief Executive Officer

Graham Carpenter

Director of Finance and Company Secretary

Jane Angell-Payne BSc FCA DchA

Director of Therapy and Training

Carol Bridges MBACP MSc BSc (Hons) HV (dip)

Director of Fundraising and PR

Kate Bourne

Patrons

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

Company Registered Number 4959632 (England and Wales)

Registration Date 11 November 2003

Registered Charity Number 1136613 (England and Wales)

Registered Office

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

Independent Auditor

Jonathan Healey FCA
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

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 2024. 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.

Our activities and social impact

Dandelion Time demonstrates 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.

The children and families we support

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



% based on number of children with referral need 2024

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 a significant impact on their adult lives.

"Many thanks for all the lovely information you supplied, its so good to know that C. accessed this amazing provision all with his hood down !!! It brings a tear to my eye to know that someone else has been able to help him, he holds a very special place in my heart. I tell everyone i meet how wonderful Dandelion time is and how amazing the staff are there."

Referrer

Referrals

Referrals are made by professionals from statutory and Voluntary & Community Sector (VCS) agencies for children in need of specialist support with their emotional and behavioural difficulties.



Demand continues to grow, and referrals have increased by over 28% in the last two years to **221 children and families with multiple and complex needs**. Over 60 children are awaiting placement on the programme at the year-end due to this high demand.

The children and families we support continued

The programmes

Over the last year, 197 Children aged 6-14 and their carers have attended Dandelion Time's therapeutic programmes, an increase of 22% over last year and 38% over two years.



Number of children attending Dandelion Time by centre in 2023-2024

From our three centres, we have supported each referred child and their carer/s in weekly sessions for up to 12 weeks. Individually and 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.

Demand for our programmes continues to increase and new staff have been recruited and trained to support more children and families across our three sites. Dandelion Time has responded to the needs of families with new ways of working by introducing multi-family groups with similar needs and Saturday sessions.



The children and families we support continued

Schools partnership programme

We've tested a new replication model, providing hands-on mentoring and training to pastoral school staff to embed family-based support work in schools.

The pilot, delivered with a school in a deprived area in North Kent, involved working with a group of children (and carers) at our North Kent centre, who attended their weekly sessions with school staff.

Following a 10-week programme, Dandelion Time staff worked within the school setting, mentoring staff to support another group of children identified as vulnerable to establish an in-school support programme using our methodology. Dandelion Time provided intensive training to school staff working with families and whole school training on trauma informed practice.

The aim is to support and train school staff to embed some of our methodology into their work with children and carers in the school setting. Evaluation of the project has shown very positive results. The school has now begun to implement its own programme of activities independently, with ongoing mentoring from Dandelion Time case workers.

Dandelion Time will conduct a full evaluation on completion of this approach with three schools.



"At Shears Green Junior School, we have had the privilege of partnering with Dandelion Time, and the support they have provided has been immeasurable. The positive impact on the children and families who have accessed Dandelion Time's services has made a world of difference, leading to increased confidence, improved attendance, and enhanced academic results."

Matt Paterson, Headteacher

Our activities and social impact continued

Continued Professional Development Courses

Training courses have been delivered with 100 professionals in the period.



50 professionals have attended Dandelion Time's 2-day CPD course; 'Enabling Learning in Children Affected by Trauma and Poor Attachment'.

A bespoke 3-module training course was delivered to 50 professionals from a specialist secondary school in attachment, trauma, self-care and exploring strategies to use in the school environment.

Additionally, intensive training and mentoring has been provided for three staff members from Shears Green Primary School, as detailed above. In early September a whole-school training was provided for Shears Green School benefiting 65 staff members.

Impact of programmes

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 improved emotional regulation.

As well as personal, emotional, behavioural and relationship 'goals' which are set individually 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 children's wellbeing.

The impact Dandelion Time has had on my family is everlasting. Time spent together building broken down relationships with a non-judgemental supportive team has been the best experience and I wish we had longer with them.

Parent

Dandelion Time reflects its values in the care and development of all its stakeholders many of whom have experienced past trauma and have lived experience.

We consider staff and volunteers in the next section and in addition the charity has worked on separate programmes with:

- Young adults with learning difficulties
- Young carers
- New foster mums with babies
- Payback teams



% based on number of children with improvements in each outcome 2022-2023

Our activities and social impact continued

Our people

At the end of the period, 26 staff were employed, a mixture of full and part-time equating to 18.78 full time equivalents. A further two roles were filled before the end of 2024. Staff are organised in departmental teams and because of the size of the charity many staff undertake activities in more than one department.

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.

At the end of the year, **95 volunteers** were engaged in regular volunteering, an increase of 25% on the previous year. 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, therapeutic session engagement skills, and team building.



Our Volunteer Co-ordinator 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 promote and 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, four operational staff joined a ten-week programme of therapeutic sessions as support staff. The full staff team meets 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 activities and social impact continued

Our community

Dandelion Time continues to be committed to fostering meaningful relationships within the communities our centres are situated.

Bringing communities to Dandelion Time

Over £8,000 was raised at our annual **May Fayre** which was attended by over 750 people.

Although a fundraising event, it also provides an opportunity for families to return to Dandelion Time and for the local community to experience a little of what we do. Many of the activities we offer are free for all and are reflective of the Dandelion Time approach. We are grateful to the scores of volunteers, the community groups and the corporate supporters who enable this event to happen.



Attended by 650 people, and with performances from Dandelion Time's Patron, Sir Michael Morpurgo, the Kent Police Band, Hildenborough Church of England School, West Kent Youth Voices and Semi-Toned, our inaugural **Candlelit Christmas event** at Tonbridge School was a sellout event.

Communities supporting us

We are fortunate to have the continued support of many community organisations including churches, schools and community groups who not only raise funds for the charity but also provide volunteers at our events.

16 gardens were opened in aid of Dandelion Time as part of our **Summer Gardens Campaign**. Together with the sponsor of the campaign, Ruxley Manor Garden Centre, these supporters raised over £14,000.

A partnership with FareShare supports our families by providing food donations and we continue to work closely with a number of local charities.

750
visitors

£8,000
raised

Our activities and social impact continued

During the year, our network of volunteer ambassadors grew. Alongside our team members they attended a diverse array of events. These included schools, festivals, ploughing matches, Wls, Masonic dinners and fundraising events held in aid of Dandelion Time by our supporters.

We are thankful to Cllr Gordon Newton, who supported us during his time as Mayor of Maidstone raising both vital funds and our profile in the area, and to all the Community Groups detailed at the end of this report.

Communicating with our communities

Over 150 people attended the 7 Discover Dandelion Time Sessions held across our 3 centres. Although these events are aimed at professionals, parents, supporters and potential volunteers, we welcome any member of the public who would like to find out more about our work.

Dandelion Time has continued to feature regularly on radio and in the local press.

We have seen our social media following grow throughout the year, particularly on LinkedIn where we continue to interact with existing and potential corporate partners.

Awards

We were named Children's Charity of the Year 2023 at the Kent Charity Awards.



Our activities and social impact continued

People impacted in the year to 31 August 2024

<i>Referrals</i>	221
Referred Children	197
Primary Carers	180
Training Courses	100
Six Open Mornings	60
Corporate Volunteers	197
Army Volunteers	25
12 Community Groups	240
Regular Volunteers	95
Associated Young People	8
Employees	26
Employees Left	5
Trustees	8
May Fayre	750
Candlelit Christmas Concert	650
Six school fundraising for us	600
	3,141

Our commitment to sustainability and the environment

Our therapeutic approach is grounded in the healing power of nature, and we are fully committed to the responsibility of protecting and restoring the natural environment.

The core of our work helps to reconnect children and families with the natural world, creating more appreciation, understanding and respect. We are continually working to help create a more sustainable world for children to thrive in.

Today, we face significant global challenges, from climate change to social inequality to nature loss, and our activities contribute to many of the UN Sustainable Development Goals.

SUSTAINABLE DEVELOPMENT GOALS



Source: United Nations Department of Public Information, Sustainable Development Goals



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.



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 is near its sell by date and can help families in need too.



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.



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.



We work to reduce inequalities through an increased understanding of personal and social identity usefully set out as the social graces : GRRRAACCCEEESSS : Gender, Geography, Race, Religion, Age, Ability, Appearance, Culture, Class, Caste, Education, Employment, Ethnicity, Spirituality, Sexuality, Sexual orientation.



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 where possible and avoid all toxic products on the land.



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.



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.



Dandelion Time works in partnership with families who use the service to create hope and opportunity potential 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.

Our commitment to sustainability and the environment continued

In July our environmental efforts were recognised, as Dandelion Time was awarded Kent Wildlife Trust's Wilder Kent Gold Award.

Sustainable care for the environment is at the core of 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. However, we do recognise limitations in also meeting some legislative requirements, for example in using utilities such as power, water, and waste disposal.

Our progress this year

- Installed solar panels and storage batteries, thanks go to National Lottery Community Fund and Leathersellers Foundation for having the foresight to fund these developments benefitting the environment and future beneficiaries.
- 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 and we have two electric vehicle charging points at our centre.



- Managing land on sustainable principles, creating wildlife habitats and diverse woodland. Soil health has been improved through extensive composting of organic waste.



- Minimised use of chemical-based cleaning products.

Our strategy for the future

We believe there's more we can do to reach additional children and their families. We're committed to exploring every opportunity to make our service accessible to all while growing sustainably for the future.

Our strategy looks forward to 2029 and we are pleased to present our objectives and how we intend to achieve them. We look forward to sharing those achievements in future years.

A reminder of our objectives



Reach more children
& families in a cost
effective way



Engage in
partnerships



Share
our approach



Improve
accessibility,
inclusion & diversity



Learn & contribute
to the national
conversation



Strengthen
our organisational
capability

Year 1 – 2024/25 Mobilisation

Year 2 – 2025/26 Early Implementation

Year 3 – 2026/27 Onwards Continual Improvement

To reach more children and families in a cost effective way

- Explore new ways of working for of programmes
- Identify and remove barriers to attendance
- Expand referrals and delivery at satellite sites
- Increase use of sites by Dandelion Time and other organisations
- Improve accessibility of sites to those without private transport
- Implement improved Therapeutic Team Model
- Expand referrals and delivery at satellite sites
- Extend use of sites by Dandelion Time and other organisations
- Implement a mobile solution for programme delivery to take our approach to families

To engage in partnerships for family and children programmes

- Pilot and test first phase of school partnerships
- Partnership work rolled out in Kent and developed in near regions, eg, East Sussex
- Act as enabler for other organisations
- Develop additional programme work through partnerships
- Partnership model roll out – investigate possibilities beyond Kent and near East Sussex

To share the Dandelion Time approach – Nature, Craft & Family Systems

- Develop training modules for the Methodology (up to 10 modules)
- Continue to review and update Therapeutic staff handbook
- Development of Roll-Out Strategy for training to be available nationally
- Establish Training Delivery team
- Commence delivery of a range of Nature, Craft and Family Systems training modules
- Finalise documentation of Nature, Craft and Family Systems methodology
- Full range of Nature, Craft and Family Systems modules delivered locally and regionally

To improve accessibility, inclusion and diversity in all that we do

- Develop Accessibility, Inclusion and Diversity Plan to include families, staff and volunteers
- Implement Accessibility, Inclusion and Diversity Plan to include families, staff and volunteers
- Implement Accessibility, Inclusion and Diversity Plan to include families, staff and volunteers
- Evaluate activities already achieved

Year 1 – 2024/25 Mobilisation

Year 2 – 2025/26 Early Implementation

Year 3 – 2026/27 Onwards Continual Improvement

To learn and contribute to the national conversation

- Continue to develop centre of excellence
- Evaluation of Dandelion Time
- Develop additional outcome measures to reflect societal challenges and priorities
- Identify all stakeholders benefitting from the charity
- Develop communication plan
- Engage PR Consultancy to gain national media coverage
- Research and join a range of relevant forums to allow consideration of best fit and where Dandelion Time could positively contribute and influence
- Select preferred forum where Dandelion Time can have a strong presence
- Implement communication strategy
- NIHR Research (subject to bid)
- Establish position as leader of Nature, Craft and Family Systems "movement"

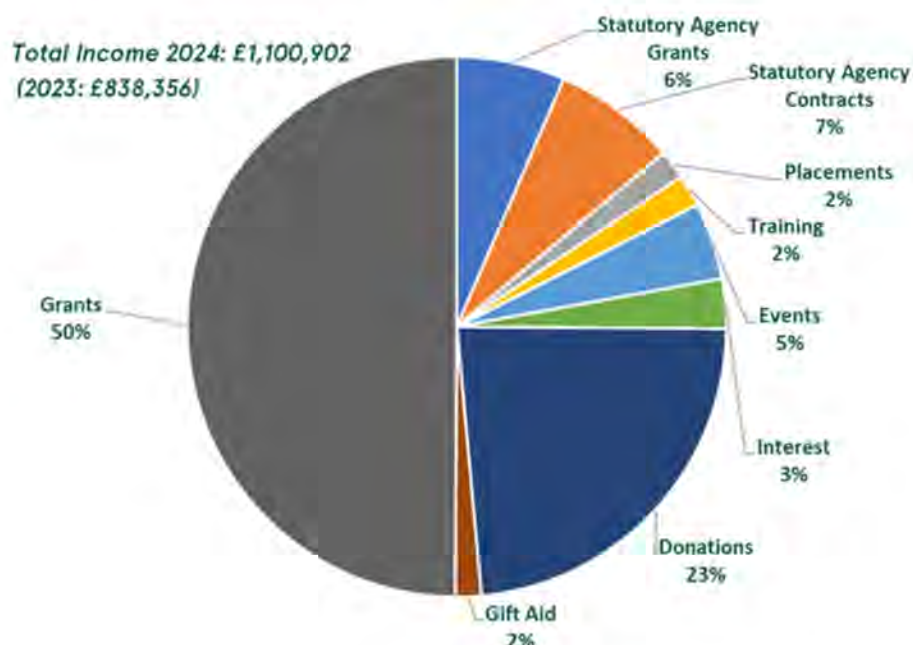
To strengthen organisational capability to deliver strategy

- Enhance staff and volunteer satisfaction and fulfilment
- Develop Income Generation and Finance Strategy for 25/26 and beyond
- Finalise development of West Farleigh Centre to increase capacity for programmes and training
- Develop new Ashford site
- Protect Intellectual Property
- Excellent Governance implementation of an expanding organisation
- Establish leadership for strategic plan
- Organisation and Succession Plan
- Identify and develop new North Kent site
- Systems Review
- New East Kent or South Kent site if need and funding identified, and site can be self sufficient
- Transport Plan

Financial sustainability and financial review

Income generation

Income is generated from a diverse range of sources.



Donations, Events and Retail - Giving

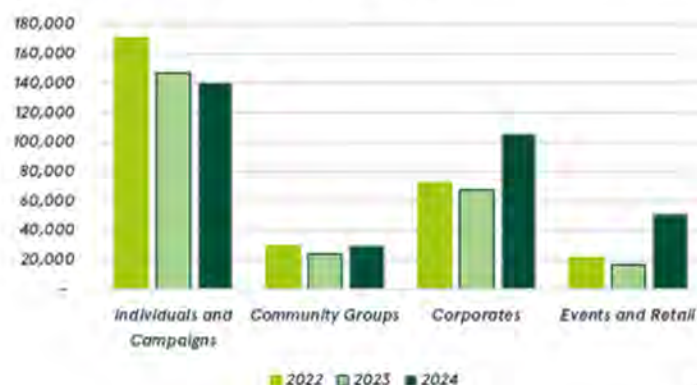
Total donations including gift aid were £274,908 (2023: £238,974) with the increase achieved through a greater proportion of corporate donation this year. The graph below demonstrates the pressure on individual donation over the last three years. Dandelion Time has introduced an additional event to help with fundraising. This is consistent with the experience of other charities as individuals adjust their finances to cope with the cost-of-living crisis.

Most of the donations were unrestricted funds and helpfully the small number of restrictions were to our family programmes and essential site development activities.

The Big Give Christmas Challenge raised over £49,000 (including Gift Aid and offline donations).

Throughout the year, Dandelion Time's corporate partners have continued to play a vital role, supporting the charity in multiple ways. This includes selecting us as Charity of the Year, encouraging employee fundraising, taking on challenge events, sponsoring our events, displaying our collection pots, and volunteering on site. Together their donations increased by 16% to £170,763. We hosted 19 corporate team days. We are especially grateful to Gallagher whose employees voted for Dandelion Time to receive a large donation.

A full list of our generous corporate partners is given at the end of this report.



Grants

Grants from Trusts & Foundations contribute just under half our income and provide a firm foundation from which other fundraising can build.

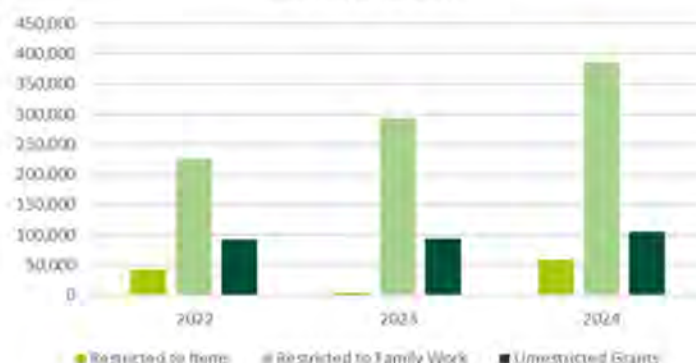
We have delivered on all the grants we have received and keep our supporters informed with clear reports detailing the outcome of the grant.

We have been delighted that many funders have offered multi-year grants and that many grants have been unrestricted or with very light restrictions. This helps us to plan our work into the future to best meet the needs of our children and families.

We are grateful for support from National Lottery Community Fund, BBC Children in Need, Raise Your Hands, Kent Community Foundation and Help for Children who raise money from the public and corporate organisations. A full list of our supporters is given at the end of this report.



Nature of Grants



There were few capital grants totalling £58,289 (2023: £4,704) primarily funding the solar panels and storage batteries at our West Farleigh site.

The increases in operating grants by 27% to £491,188 from the £387,163 received last year needs to be read with caution as our auditors have advised us to recognise some grant income not yet received or deferred along with a corresponding debtor for accrued income. This income is intended by the grantor to be used against expenditure in the 2024/2025 financial year. Adjusting for this future income grants would still have shown a pleasing increase of 9% to £421,188.

Most of the restricted operating grants were for family programmes. We are aware that the lead time on grants from Trusts and Foundations is rarely less than three months and quite frequently 6–9 months and we had many applications under consideration at the year end.

We are pleased to say post balance sheet we have received offers of two multi-year grants to support the charity over the next three years.

Financial sustainability and financial review continued

Statutory Agency and Placement

Statutory Agency and placement income was received in the form of grants and contracts and totalled £193,086 compared to £184,051 in 2023. Dandelion Time continues to work in partnership with the Kent Police and Crime Commissioner and the Ministry of Justice, to support victims of domestic abuse, and with Virtual Schools Kent to support children in foster care. We are also indebted by continuing support from schools who search their own pressured budgets to provide a contribution towards the costs of children and families attending our programmes.



Expenditure

Total expenditure has increased by £137,102 (18%) this year to £915,339 (2022: £778,237).

Staff costs comprise £106,766 of this increase, they remain a constant ratio of our total costs at 76% and also rose by 18%. This increase reflects an additional 3 employees, and a Trustee proposed, across the board pay rise of 6.7%. Whilst this was below pay offers across the public sector it was linked to inflation.

The remaining total cost increase comprises insurance £1,980, the move to audit from independent examination £7,240 and the evaluation of the family programmes by the University of Greenwich £17,300. Most other costs were closely managed and increased at less than the rate of inflation.

Fundraising costs including support cost recovery increased to £192,558 (2023: £164,079) this year. The return on investment excluding support cost of 5.3 times for giving and 14.4 times for grants compares well for charities. The high overall fundraising costs are required to support our diverse income generation strategy with donations starting at less than £100 and over 2,000 people and organisations contributing to our income.

The cost of delivering the family and training programmes at £698,444 (2023: £591,249) reflects the increase in staff costs and the evaluation, and is to be expected when the number of families supported increased by 12% and the number of professionals trained is increasing significantly every year.

Support costs have risen to £213,064 (2023: £175,406) This mostly comprises an increase in staff costs with the appointment of the Director of Operations having a full year impact and the move from independent examination to audit.

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. The increase of £41,863 to £528,834 (2023: £486,971) largely comprises the investment in solar energy and storage batteries.

Reserves

Total reserves at the year-end were £1,427,612 (2023: £1,242,049) 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.

The General Fund stands at £545,922 (2023: £442,995) at the year end. The increase is welcomed as we expect our costs to increase next year. The operational budget for the year to 31 August 2025 is £1,150,271 and this unrestricted fund is equal to 5.7 months of this budgeted expenditure. In 2023 it was 5.4 months, so unrestricted reserves have been increased but remain slightly below the unrestricted reserves policy of 6 months set by the Trustees to ensure completion of work with all attending families and children. Nevertheless, taken together with restricted funds for children and family work the Trustees are satisfied with the level of unrestricted reserves this year.

Restricted funds at the year-end were £204,973 (2023: £176,042). Of these £55,000 has not yet been received and is mirrored in accounts receivable. £20,881 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 £47,813 towards site related expenditure expected at our Ashford centre, the Trustees consider this necessary to make the site more family friendly and sustainably cost effective.

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. Recruitment has been undertaken in the next financial period which will use these funds over three years.

The final designated fund is a fixed asset fund of £528,834 (2023: £486,971) which mirrors the fixed assets on the balance sheet and is not expendable nor has any market value.

With thanks to our generous supporters

Corporate Partners

2SB Supporting Sustainable Business
 Alpha
 Aviva
 Barratt Foundation
 Brachers - Maidstone
 Campbell Johnston Clark
 Civil Service Insurance Society
 Co-op Local Community Fund
 Enterprise Rent a Car
 Fidelity Internatinal
 Gallager UK (Insurance and Risk)
 Groundwork UK
 Hastings Direct
 Hochiki Europe
 Holmewood School Shop
 Perspective PGFL
 Redrow South East
 Re-Go Autoparts Ltd
 Riverside Underwriting Ltd
 Ruxley Manor Garden Centre
 Team Lewis PRT
 Tesco
 Tsurumi Pumps UK Ltd
 University of Cambridge
 VIDAFresh
 Virgin Media O2

Community Groups

Benenden Tennis Tournament
 Coxheath Primary School
 East Farleigh Parish Council
 Edenbridge and Oxted Agricultural Show
 Frittenden Gardening Society
 Greensand Health Centre
 Ightham WI
 Invicta Grammar School
 Kings Hill Golf Club
 Loddington Folk and Harvest Festival
 Lord Raglan
 Maidstone Lions
 Marden Village Club
 Mereworth Charity Lunches
 New Temple Masonic Lodge
 Oakwood Park Grammar School

Community Groups continued

Province of West Kent Masons (Radian Star Lodge)
 Rambers Rest Cafe
 Rotary Club Sidcup
 Saint Mary's Island Active Retirement Assoc.
 Soroptimist International Medway & Maidstone
 Soul Train Choir
 St Albans Girls School
 Toytown Stores Maidstone
 United Reform Church

Trusts and Foundations

National Lottery Community Fund
 Help for Children
 BBC Children in Need
 The Haramead Trust
 Kent Police and Crime Commissioner
 Barnardos Mental Health and Wellbeing Grant (Wards Estate Agents)
 Raise Your Hands
 Hardy Family Foundation
 Austin & Hope Pilkington Trust
 Marsh Charitable Trust
 Kent Community Foundation:

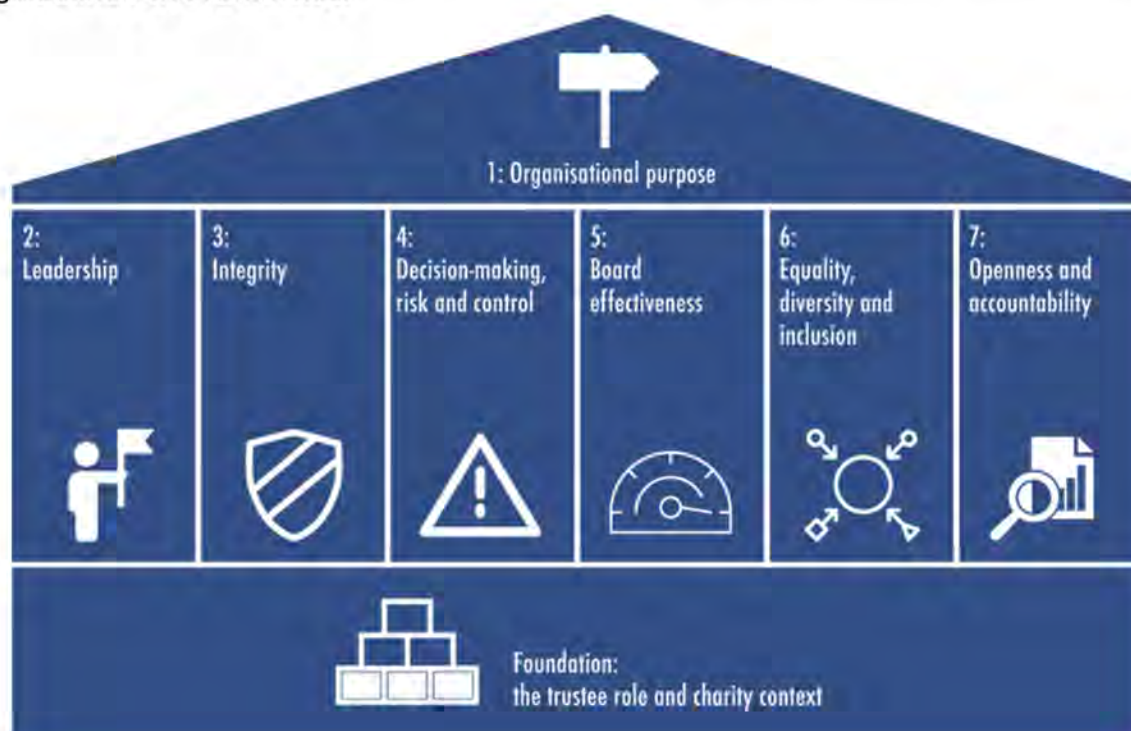
- Wards Charitable Trust
- Polebrook Fund
- Loveday Fund
- Hornbeam Fund

 Chapman Charitable Trust
 Cole Charitable trust
 Hainsford Charitable Trust
 Charles Hayward Foundation
 Hentry Smith Charity
 Leathersellers Company Charity
 Lawson Trust
 Naturesave Trust
 Chimo Trust
 David & Ruth Lewis Familiy Charitable Trust
 Alburys Charitable Foundation
 D'Oyly carte Charitable Trust
 Kent County Council (Members' Grant)
 Maidstone Borough Council
 Tonbridge & Malling Borough Council
 The Paragon Trust

Governance Report

Dandelion Time is a company limited by guarantee and is governed by its Articles of Association. It is a charity registered in England and Wales and charitable status was granted on 28 June 2010.

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.



The Board

Chair

Dr Caroline Jessel (resigned 11 October 2024)

Mrs Gillian Wilford

- Sir Paul Carter
- Ms Philippa Daughtrey
- Mr Jonathan Fenn (appointed 21 June 2024)
- Dr Lesley Hanney
- Ms Beth Morgan

- Mr Simon Norman
- Mrs Helen Stevens (resigned 14 June 2024)
- Mr Karthikeyan Vijayakumar
- Mrs Gillian Wilford

Organisational Purpose

Last year the Trustees and staff issued their strategy through to 2029.

Leadership & Integrity

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.

Decision Making Risk and Control

The 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 and there are clear authority limits for all parties.

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. The charity is registered with the Funding Regulator.

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 Senior Management Team. Sub-committee recommendations are taken to the full Board.

Remuneration Committee

Chair: Gillian Wilford

Purpose: To consider staff pay and rewards

Strategic Premises Committee

Chair: Paul Carter

Purpose: To oversee significant premises developments

Finance and Risk Committee

Chair: Gillian Wilford

Purpose: To scrutinise finances and risk management and to develop governance frameworks

Development Committee

Chair: Simon Norman

Purpose: To oversee the development and implementation of strategy

Board Effectiveness

Implementing actions from last year's Board effectiveness review, Dandelion Time has recruited two new Trustees to enhance the breadth of skills on the Board.

Equality Diversity and Inclusion

Dandelion Time has ensured that equality, diversity and inclusion is a strategic action to ensure it remains 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, staff team and volunteers all include members with lived experience relevant to the beneficiaries of Dandelion Time this helps the charity better scrutinise its performance and be accountable to the community and wider society.

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. The Complaints Policy and Privacy Policy are published on the website. There have been no complaints this year.

Compliance with Fundraising Regulations

Dandelion Time is committed to operating to the highest standards of fundraising ethics and practices. The charity undertakes its income generation activities in line with the Code of Fundraising Practice set out by the Fundraising Regulator of which Dandelion Time is a registered member.

Dandelion Time works closely with individual supporters, community groups and corporates to ensure that their fundraising complies with the law and is ethical.

There were no complaints regarding Dandelion Time's Fundraising Practices raised in 23/24.

All income generation activities are undertaken within charity law, Charity Commission guidelines, the Fundraising Regulator's Codes of Practice, HMRC rules, local licensing laws, Advertising Standards Authority rules and Data Protection legislation. Dandelion Time never sells donor data to third parties or engage in data swapping. The charity does not condone and never employs aggressive fundraising tactics.

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.

Statement of disclosure to auditors

In accordance with company law, the trustees certify that:

- so far as each person who was a trustee at the date of approving this report is aware, there is no relevant audit information of which the company's auditors are unaware; and
- the trustees individually have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

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 14 March 2025 and signed on its behalf by:

Gillian Wilford
Chair

Auditors' Report

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DANDELION TIME FOR THE YEAR ENDED 31 AUGUST 2024

Opinion

We have audited the financial statements of Dandelion Time ('the charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Auditors' Report continued

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 29, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the preparation of the financial statements of the charitable company, and the procedures that management adopt to ensure compliance. We have considered the extent to which non-compliance might have a material effect on the financial statements, and in particular we identified: the Companies Act 2006, Financial Reporting Standard 102, and the Charities Statement of Recommended Practice.

We have also identified other laws and regulations that do not have a direct effect on the amounts or disclosures within the financial statements, but for which compliance is fundamental to the charitable company's operations and to avoid material penalties, including Employment Law, Health and Safety regulations, GDPR and compliance with the DBS.

Having reviewed the laws and regulations applicable to the charitable company, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Selected a team with sector experience to perform the audit;
- Obtained an understanding of the charitable company's procedures for ensuring compliance with laws and regulations;

- Obtained and reviewed internal policy and procedure documents;
- Made enquiries of management and the trustees regarding whether they were aware of any actual or suspected incidences of non-compliance with laws and regulations;
- Obtained and reviewed meeting minutes;
- Obtained and reviewed correspondence with the regulator;
- Reviewed legal expenses accounts for indications of any possible non-compliance; and
- Reviewed the completeness and accuracy of any disclosures made in the financial statements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including considering how fraud might occur. This was performed by:

- Making an assessment of the charitable company's control environment, systems and controls including identifying any weaknesses and considering the risk of management override of controls;
- Assessing the susceptibility of the charitable company's financial statements to material misstatement, including considering how fraud could occur;
- Considering whether there are any incentives or opportunities for management to manipulate financial results;
- Obtaining and evaluating the trustees' assessment of the risk of fraud, and enquiring as to whether they are aware of any actual or suspected incidences of fraud;
- Reviewing the accounting policies and accounting estimates for signs of management bias; and

- Identifying key risks relating to irregularities as relating to revenue recognition and cut off including fraud, management override of controls, opening balances as a result of a first year audit engagement, and the identification and application of restricted funds.

We then designed audit procedures in response to the risks identified, including performing substantive testing on all material income streams, post period end review, reviewing journal entries and accounting estimates for indications of override or bias, specific substantive procedures on opening balances, and substantive testing of expenditure applied to all performance material restricted funds.

The audit has been planned and performed in in accordance with auditing standards, however, because of the inherent limitations of audit procedures there remains a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. There are inherent difficulties in detecting irregularities, and irregularities that result from fraud may be more difficult to detect than irregularities that result from error, for example due to concealment, override of controls, collusion or misrepresentations. In addition, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less audit procedures are able to identify it.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

Auditors' Report continued

Other matters

The prior period financial statements and the corresponding comparative figures included within these financial statements were not audited.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Date: 14 March 2025

.....
Jonathan Healey FCA

Senior Statutory Auditor

For and on behalf of:

Lindeyer Francis Ferguson Limited

Statutory Auditors, Chartered Accountants

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 2024

		2024 <i>Unrestricted funds</i> £	2024 <i>Designated funds</i> £	2024 <i>Restricted funds</i> £	2024 <i>Total funds</i> £	2023 <i>Total funds</i> £
	Note					
Income from:						
Donations and legacies	3	295,468	-	528,918	824,386	630,841
Charitable activities	4	121,502	-	71,584	193,086	184,051
Other trading activities	5	50,699	-	-	50,699	16,518
Investments		32,731	-	-	32,731	6,946
Total		500,400	-	600,502	1,100,902	838,356
Expenditure on:						
Raising funds	6	192,558	-	-	192,558	164,079
Charitable activities	7	188,168	2,342	507,934	698,444	591,249
Other costs	8	21,865	-	2,472	24,337	22,909
Total		402,591	2,342	510,406	915,339	778,237
Net income	9	97,809	(2,342)	90,096	185,563	60,119
Transfers between funds	13	5,188	55,977	(61,165)	-	-
Net movement in funds		102,997	53,635	28,931	185,563	60,119
Reconciliation of funds:						
Total funds brought forward		442,995	623,012	176,042	1,242,049	1,181,930
Total funds carried forward	13	545,992	676,647	204,973	1,427,612	1,242,049

DANDELION TIME

BALANCE SHEET
AS AT 31 AUGUST 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	11		528,834		486,971
			<u>528,834</u>		<u>486,971</u>
Current assets					
Trade debtors		2,000		-	
Accrued income		55,000		15,921	
Cash at bank and in hand		897,787		388,533	
Cash on deposit		100,000		500,000	
		<u>1,054,787</u>		<u>904,454</u>	
Creditors: amounts falling due within one year	12	(156,009)		(149,376)	
Net current assets			898,778		755,078
Total net assets			<u>1,427,612</u>		<u>1,242,049</u>
The funds of the charity:					
Unrestricted funds			545,992		442,995
Designated funds			676,647		623,012
Restricted funds			204,973		176,042
	13		<u>1,427,612</u>		<u>1,242,049</u>

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 and were signed on its behalf by:

.....
GILLIAN WILFORD
Chair

Company number: 4959632

DANDELION TIME

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 AUGUST 2024

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	A	144,436	(40,352)
Cash flows from investing activities:			
Interest received		32,731	6,946
Purchase of tangible fixed assets		(67,913)	(16,559)
Cash received / (placed) on deposit		400,000	(500,000)
Net cash used in investing activities		364,818	(509,613)
Change in cash and cash equivalents in the year		509,254	(549,965)
Cash and cash equivalents at the beginning of the year		388,533	938,498
Cash and cash equivalents at the end of the year		897,787	388,533
A. Reconciliation of net income to net cash flow from operating activities			
Net income for the year		185,563	60,119
Interest received		(32,731)	(6,946)
Depreciation		26,050	24,869
Drecrease / (increase) in debtors		(41,079)	(15,287)
Increase / (decrease) in creditors		6,633	(103,107)
Net cash provided by / (used in) operating activities		144,436	(40,352)

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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1 ACCOUNTING POLICIES continued

Tangible fixed assets and depreciation

Tangible assets are stated at cost less depreciation. Assets are depreciated over their anticipated useful life. For non transferable property or property renovation depreciation is based upon the length of time the charity anticipates they will have use of the asset, usually associated with the length of a long lease, as follows:

Buildings	Over the lease term until 2050 on a straight line basis
Equipment and vehicles	Over 3-10 years on a straight line basis

Depreciation of an asset begins when it is available for use, ie when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

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

Cash and cash equivalents

Cash held on deposit with an initial maturity of approximately three months or less is included in cash and cash equivalents in the Statement of Cash Flows. Cash held on deposit with a longer maturity is shown separately on the Balance Sheet and excluded from cash and cash equivalents in the Statement of Cash Flows.

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 2024

3 INCOME FROM DONATIONS AND LEGACIES

	2024 £	2023 £
Donations from individuals	118,635	121,945
Donations from community groups	29,455	23,970
Donations from corporate bodies	105,233	67,738
Donated goods	-	-
In memoriam donations	4,488	6,839
Grants from trusts and foundations	549,478	391,867
Gift aid recovery	17,097	18,482
	<u>824,386</u>	<u>630,841</u>

In the preceding period, income of £457,381 was restricted.

4 INCOME FROM CHARITABLE ACTIVITIES

	2024 <i>Families Programmes</i> £	2024 <i>Training</i> £	2024 <i>Total</i> £	2023 <i>Total</i> £
Statutory agency grants	71,584	-	71,584	105,999
Statutory agency contracts	81,375	-	81,375	55,181
Private placements	19,200	-	19,200	10,667
Training	-	20,927	20,927	12,204
	<u>172,159</u>	<u>20,927</u>	<u>193,086</u>	<u>184,051</u>

In the preceding period, income of £105,998 was restricted.

DANDELION TIME

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

5 INCOME FROM OTHER TRADING ACTIVITIES

	2024 £	2023 £
Fundraising events	45,945	14,709
Sale of produce and space	4,754	1,809
	<u>50,699</u>	<u>16,518</u>

6 EXPENDITURE ON RAISING FUNDS

	2024 £	2023 £
Staff costs	123,909	111,714
Fundraising costs	15,383	8,513
Support costs allocated	53,266	43,852
	<u>192,558</u>	<u>164,079</u>

In the preceding period, £312 of expenditure was paid from restricted funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	2024 <i>Families Programmes</i> £	2024 <i>Training</i> £	2024 <i>Total</i> £	2023 <i>Total</i> £
Staff costs	429,027	11,927	440,954	380,540
Direct costs	71,815	1,505	73,320	55,760
Depreciation	24,372	-	24,372	23,395
Support costs allocated	155,537	4,261	159,798	131,554
	<u>680,751</u>	<u>17,693</u>	<u>698,444</u>	<u>591,249</u>
Support costs comprise:				
Staff costs			109,860	82,922
Rent, utilities and property costs			12,600	12,600
Equipment and repairs			196	-
Insurance			10,077	8,097
Communication and IT costs			47,223	46,786
Office costs			18,042	11,725
Depreciation			1,678	1,474
Disposals			-	-
Governance costs:				
Independent examiner's fees			-	2,820
Audit fees			10,060	-
Legal and professional fees			3,236	8,982
Trustees' expenses			92	-
			<u>213,064</u>	<u>175,406</u>

In the preceding period, £413,247 of expenditure was paid from restricted funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

8 OTHER COSTS

	2024 £	2023 £
Staff costs	21,865	14,646
Direct costs	2,472	8,263
	<u>24,337</u>	<u>22,909</u>

Staff and direct costs are in relation to the relocation and development costs.
In the preceding period, £8,263 of expenditure was paid from restricted funds.

9 NET INCOME

	2024 £	2023 £
Net income is stated after charging:		
Independent examination fee	-	2,820
Auditor's remuneration	10,060	-
	<u>10,060</u>	<u>-</u>

10 STAFF COSTS

	2024 £	2023 £
Gross salaries	616,653	528,998
Employer's National Insurance contributions	49,084	34,469
Employer's pension contributions	30,851	26,355
	<u>696,588</u>	<u>589,822</u>

There was one employee with employment benefits (excluding employer pension contributions) within the £60,000 - £70,000 band in the current period. No employees exceeded employment benefits of £60,000 in the preceding period.

During the period, there were on average 26 staff on a head count basis (2023: 23).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

11 TANGIBLE FIXED ASSETS

	<i>Assets Under Construction</i> £	<i>Buildings</i> £	<i>Equipment and vehicles</i> £	<i>Total</i> £
Cost				
Brought forward at 1 September 2023	-	522,049	11,077	533,126
Additions	27,083	35,330	5,500	67,913
Carried forward at 31 August 2024	27,083	557,379	16,577	601,039
Depreciation				
Brought forward at 1 September 2023	-	44,106	2,049	46,155
Charged for the year	81	24,291	1,678	26,050
Carried forward at 31 August 2024	81	68,397	3,727	72,205
Net book value				
At 31 August 2024	27,002	488,982	12,850	528,834
At 31 August 2023	-	477,943	9,028	486,971

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	138,773	134,840
Tax and social security	12,227	9,911
Other creditors	5,009	4,625
	<u>156,009</u>	<u>149,376</u>

The movement on deferred income is as follows:

	2024 £	2023 £
Balance at 1 September 2023	94,985	190,098
Released to income	(94,985)	(190,098)
Received in the year and deferred	<u>77,769</u>	<u>94,985</u>
Balance at 31 August 2024	<u>77,769</u>	<u>94,985</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 2024

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	34,150	30,000	(5,538)	(51,489)	7,123
Family programmes	24,503	321,351	(209,619)	-	136,235
BBC Children in Need	-	25,000	(18,750)	-	6,250
The National Lottery					
Community Fund	10,976	108,745	(119,721)	-	-
Domestic Abuse programmes	23,033	64,784	(74,287)	-	13,530
Digital enhancement	5,185	-	(1,566)	-	3,619
Branches	71,303	18,333	(65,178)	-	24,458
Other restricted funds	6,892	32,289	(15,747)	(9,676)	13,758
	<u>176,042</u>	<u>600,502</u>	<u>(510,406)</u>	<u>(61,165)</u>	<u>204,973</u>
Unrestricted funds					
General fund	442,995	500,400	(402,591)	5,188	545,992
Designated funds:					
Designated fixed assets	486,971	-	-	41,863	528,834
Designated strategic premises	36,041	-	(2,342)	14,114	47,813
Expansion strategy	100,000	-	-	-	100,000
	<u>1,066,007</u>	<u>500,400</u>	<u>(404,933)</u>	<u>61,165</u>	<u>1,222,639</u>
Total funds	<u>1,242,049</u>	<u>1,100,902</u>	<u>(915,339)</u>	<u>-</u>	<u>1,427,612</u>

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.

13 MOVEMENT ON FUNDS continued

The National Lottery Community Fund

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

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 restricted to the delivery of programmes at a specified branch and associated expenditure. Currently Ashford and North Kent.

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 2024

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	46,149	1,396	(13,395)	-	34,150
Family programmes	29,597	177,616	(182,710)	-	24,503
BBC Children in Need	-	29,261	(29,261)	-	-
The National Lottery					
Community Fund	-	109,569	(98,593)	-	10,976
Domestic Abuse programmes	32,154	65,798	(74,919)	-	23,033
Digital enhancement	5,039	4,172	(4,026)	-	5,185
Branches	16,438	64,865	(10,000)	-	71,303
Other restricted funds	11,106	4,704	(8,918)	-	6,892
	<u>140,483</u>	<u>457,381</u>	<u>(421,822)</u>	<u>-</u>	<u>176,042</u>
Unrestricted funds					
General fund	391,061	380,975	(351,465)	22,424	442,995
Designated funds:					
Designated fixed assets	495,281	-	-	(8,310)	486,971
Strategic premises	55,105	-	(4,950)	(14,114)	36,041
Expansion strategy	100,000	-	-	-	100,000
	<u>1,041,447</u>	<u>380,975</u>	<u>(356,415)</u>	<u>-</u>	<u>1,066,007</u>
Total funds	<u>1,181,930</u>	<u>838,356</u>	<u>(778,237)</u>	<u>-</u>	<u>1,242,049</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

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	-	528,834	-	528,834
Net current assets	545,992	147,813	204,973	898,778
	<u>545,992</u>	<u>676,647</u>	<u>204,973</u>	<u>1,427,612</u>
PRIOR YEAR				
Fixed assets	-	486,971	-	486,971
Net current assets	442,995	136,041	176,042	755,078
	<u>442,995</u>	<u>623,012</u>	<u>176,042</u>	<u>1,242,049</u>

15 OPERATING LEASE COMMITMENTS

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

	<i>2024 £</i>	<i>2023 £</i>
Due within one year	13,718	13,718
Due greater than one and not later than five years	2,319	3,437
	<u>16,037</u>	<u>17,155</u>

16 CAPITAL COMMITMENTS

At 31 August 2024 the charity had contracted capital commitments of £104,653 (2023: £Nil).

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 £12,600 (2023: £12,600), and there were no amounts outstanding at the year end (2023: £nil).

The key management personnel for the year ended 31 August 2024 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 £216,032 (2023: £167,086).

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

The charity paid for architectural services totalling £4,950 to Felix Lewis Architects Ltd, a company controlled by the son of a Trustee during the year (2023: £nil). In addition to the paid services received by the charity, Felix Lewis Architects Ltd provided pro-bono architectural services to the charity with a total gift-in-kind value of £1,733 (2023: £1,733).

Trustee donations received by the charity without conditions attached in aggregate totalled £2,216 (2023: £6,327).

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

Expenses of £92 (2023: £Nil) in respect of travel were reimbursed to one trustee (2023: no trustees) during the year.

18 PRIOR PERIOD PRESENTATION

The comparatives have been re-presented in respect of the following. Cash on deposit for a total of £500,000 has been re-presented separately from Cash at bank and in hand on the Balance Sheet and is no longer shown within Cash and cash equivalents in the Statement of Cash Flows.



Thank you

www.dandeliontime.org.uk - 01622 814001

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