

DAISY INCLUSIVE UK

England & Wales · Charity number 1140148

Details

Status	Registered
Legal form	Charitable company
Company number	07512600
Registered	2011-02-01
Register	View on the Charity Commission register

Contact

Address	Daisy Inclusive Uk 2 Barnes Street Liverpool L6 5LB
Phone	01512610309
Email	INFO@DAISYUK.COM
Website	www.daisyuk.com

Activities

Objects: 4. OBJECTS4.1 THE CHARITY’S OBJECTS (¶OBJECTS÷) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:4.1.1 TO PROMOTE THE INDEPENDENCE OF DISABLED PEOPLE FOR THE PUBLIC BENEFIT IN PARTICULAR, BUT NOT EXCLUSIVELY, THEIR INDEPENDENT LIVING AND SOCIAL INCLUSION BY:(A) PROMOTING AND RUNNING ACTIVITIES THAT FOSTER A GREATER UNDERSTANDING OF DISABILITY;(B) WORKING TO ELIMINATE ALL FORMS OF DISCRIMINATION ON THE GROUND OF DISABILITY;(C) ADVANCING THE EDUCATION OF DISABLED PEOPLE AND SOCIETY IN GENERAL THROUGH SUPPORT, ADVICE AND GUIDANCE; (D) PROMOTING SOCIAL INCLUSION AND THE INTEGRATION OF DISABLED PEOPLE THROUGH PROVISION OF AND ACCESS TO SPORT AND RECREATIONAL ACTIVITIES FOR THEIR BENEFIT; AND(E) PROMOTING SOCIAL INCLUSION AND THE INTEGRATION OF DISABLED PEOPLE THROUGH ACCESS TO EMPLOYMENT.

Activities: Our current activities includes training in the following areas; disability awareness, equality, etiquette, accessible environments, disability business confident, disability hate crime. We also run clubs and social events for disabled and none disabled people through our reverse inclusion projects

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Amateur Sport, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LIVERPOOL CITY, WIRRAL, STOCKPORT, SEFTON, KNOWSLEY, MANCHESTER CITY, ST HELENS, WIGAN, BOLTON AND ROCHDALE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£491,771	£629,937	-	-
2024-02-29	£592,154	£493,420	£263,365	22
2023-02-28	£452,378	£515,616	-	-
2022-02-28	£488,008	£401,597	-	-
2021-02-28	£409,531	£371,586	-	-

Trustees

Name	Role	Appointed
James Bullock		2023-12-19
Michelle Walker		2019-06-13
Sharon McTigue		2024-01-08

Accounts

REGISTERED COMPANY NUMBER: 07512600 (England and Wales)
REGISTERED CHARITY NUMBER: 1140148

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2025
for
Daisy Inclusive UK

Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

**Contents of the Financial Statements
for the Year Ended 28 February 2025**

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**Report of the Trustees
for the Year Ended 28 February 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted 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).

The trustees present their report and accounts for the year ended 28/02/2025

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and

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 2022)

Principal activities

The principal activity of the charity in the year under review was to promote the independence of disabled people for the public benefit.

The charity's objects are specifically restricted to the following: To promote the independence of disabled people for the public benefit in

particular, but not exclusively, their independent living and social inclusion by: promoting and running activities that foster a greater

understanding of disability; working to eliminate all forms of discrimination on the grounds of disability; advancing the education of

disabled people and society in general through support advice and guidance; promoting social inclusion and the integration of disabled

people through provision of and access to sport and recreational activities for their benefit; and promoting social inclusion and the

integration of disabled people through access to employment.

Structure governance and management

Daisy Inclusive UK is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 February 2011. It is registered as a charity with the Charity Commission.

The Board and management have developed an organisational structure and plan identifying policy and practices to deliver the aims and objectives of the charity. The Board meet with employees in attendance to evaluate the organisation and plan.

Trustees

The names of the present trustees, all of whom held office during the year, are shown on page 1.

Key management personnel: Chief Executive David Kelly

No remuneration is paid to any trustee for their services as a trustee and no trustee had a material interest in any of the charity's contracts.

**Report of the Trustees
for the Year Ended 28 February 2025**

OBJECTIVES AND ACTIVITIES

Achievements and performance

Our main focuses this year have been:

- Enhancing our support, due to the increased needs of our disabled and vulnerable beneficiaries, many of whom are still suffering from the long-term effects of Covid including depression, anxiety and fear of going out. This has been compounded by the cost of living crisis, resulting in many families struggling to put food on the table. Our healthy cooking on a budget included sessions on money management, helping people to prepare healthy, affordable meals. This was complemented by our Inclusive Sports, helping people to develop lifelong healthy lifestyles. Our counselling service provided essential support to beneficiaries and their families. Our community events continued to bring the disabled and vulnerable people in our community together including our Inclusive Sports Tournaments, Open Mic Night, Stand-Up Comedy Night, Daisy Dinner in the Dark and our Charity Awards Night, celebrating our beneficiaries and volunteers. Two particular highlights were our MIST Games (Merseyside Inclusive Sports Tournament) which was supported by Merseyside Police and other partner organisations, our 20th Anniversary Celebration and a Daisy Residential in Calvert Lakes. Our Daisy Choir continues to go from strength to strength. Despite cuts in funding and increases in costs, we have ensured that our disabled and vulnerable beneficiaries continue to receive the support they need and deserve.

- Working on our business plan, strengthening a range of diverse funding streams to reduce our future reliance on funding grants. We continue to access direct payments, while our trading arm continues to grow, from our community kitchen, Daisy stall and Daisy Disability One Stop Shop, which also enhances our advice and guidance. We continued to build our training arm back up following Covid.

Disability Confident

Disability Confident is a government scheme designed to help organisations gain the benefits from employing people with disabilities, helping them reach their true potential. There are three levels of Disability Confident. Daisy Inclusive UK is the highest level, a Disability Confident Leader. As such we are committed to recruiting and retaining disabled employees offering:

- Guaranteed interviews to disabled people who meet minimum job requirements.
- A person-centred approach, recognising that everyone is different, tuning in to each individual.
- Disability awareness training for all staff.
- Regular team meetings and 1-2-1's ensuring free-flowing communication throughout the charity.
- A forum where people can discuss any issues.

As a Disability Confident Leader we also encourage and support other organisations to become disability confident:

- Disability Awareness Training to education establishments, businesses and individuals.
- Disability Business Confidence Quality Mark.
- Supporting organisations on their journey to becoming Disability Confident.

Public benefit

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. Our main activities are inclusive and accessible thereby providing public benefit.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

Our volunteers

The Charity is very involved in the local community and receives voluntary help with fund raising and running events for which we thank our friends for their loyal support and service. We have particularly benefited from volunteer support with our Daisy Stall, in our Community Kitchen and teaching arts & crafts.

**Report of the Trustees
for the Year Ended 28 February 2025**

OBJECTIVES AND ACTIVITIES

Trustees responsibilities

The Charity Trustees (who are also the directors of Daisy Inclusive UK for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements 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.

Pay policies for senior staff

The pay of senior staff reflects the skills and experience required and current rates in the sector.

FINANCIAL REVIEW

Financial position

The statement of financial activities is on page 7.

Total incoming resources were £491,770 (2024 £592,154) and total outgoing resources were £629,937 (2024 £493,420) giving rise to net expenditure resources of £138,167 (2024 net income resources £98,734) for the year.

Total funds at 28 February 2025 were £125,198 in surplus (2024 £263,365) comprising unrestricted funds of £39,012 (2024 98,570) and restricted funds of £86,186 (2024 £164,795).

Unrestricted funds of £39,012 are made up of £19,012 general funds and £20,000 designated by the trustees for activity and development to further enhance the services to young people with disabilities and their families as described in the notes to the accounts.

During 2024-25 the Charity continued to follow its new business plan which has successfully widened its fundraising activity designed to create resilience

Reserves policy

The charity is run on a not for profit basis, but for prudent management the Board would ideally wish to establish a level of free revenue reserves sufficient to cover 3 months' staff costs and overheads which at current levels would be in the region of £120,000 to guard against contingencies or reduced fundraising opportunities. At 28 February 2025 the level of free reserves (being those funds not tied up in fixed assets designated or restricted funds) was £19,012. The Trustees and management have prepared business plans the objective of which is to provide for adequate cash flows and funds and to manage the day to day operations within the current level of resources.

Income generation is an ongoing activity for sustainability and progress has been made in establishing positive reserves but the charity continually monitors achievement against the plan to meet its objectives. The Charity is grateful for the support of key funders. The Trustees plan to build a reserve sufficient to support the activity of the Charity and develop a sustainable Charity.

**Report of the Trustees
for the Year Ended 28 February 2025**

FINANCIAL REVIEW

Going concern

At the year end the unrestricted funds are in surplus by £39,012. The charity has developed a business plan including a fund raising strategy to maximise income from its resources and minimise cost. Based upon the successful outcome of fund raising, business plans and budgets 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 accounts. In making this decision the trustees have considered a period of at least 12 months from the date these accounts are authorised for issue.

FUTURE PLANS

We look forward to a positive 2025/2026, when we aim to increase the numbers using our services through continuing to inspire and promote inclusion through sport, social engagement, education and pre-employability.

We will continue to put in place opportunities identified through our Business Plan, bringing in additional revenue. We aim for every strand of the Daisy Chain to be self-sufficient.

Fundraising -

We have expanded our fundraising outreach to widen our sources of income that support and develop our activities.

Conclusion -

We have strongly built upon our business plan, bringing in significant grant funding and enhancing additional income streams. It is our aim to increase self-generated income. We continue to implement the capacity building measures identified through the business plan and whilst we have made significant progress, we anticipate further developments in income sources and activity. We look forward to developing our Charity with the generous support of our funders to whom we are very grateful.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Induction and training of new trustees

Trustees are selected based upon their professional skills to complement those of the existing trustees or replace those of retiring trustees. Current trustees bring appropriate skills and experience. All are committed to disability awareness. Induction involves attending trustees' meetings prior to appointment, meeting the other trustees and receiving copies of policies, business plans and accounts.

Training needs are continually assessed and implemented as required

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07512600 (England and Wales)

Registered Charity number

1140148

Registered office

Daisy Nucleus Academy
2 Barnes Street
Everton
Liverpool
Merseyside
L6 5LB

Trustees

J D Bullock Lawyer
S Mctigue Parish Secretary
M Walker Admin Officer

Report of the Trustees
for the Year Ended 28 February 2025

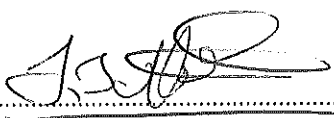
REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
E Eelen

Independent Examiner
Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16.12.2025 and signed on its behalf by:


.....
J D Bullock - Trustee

**Independent Examiner's Report to the Trustees of
Daisy Inclusive UK**

Independent examiner's report to the trustees of Daisy Inclusive UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (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 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 Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

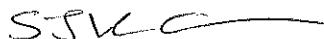
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 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.



Simon James Kirkham FCCA ACA

Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

Date: 16/12/2025

**Statement of Financial Activities
for the Year Ended 28 February 2025**

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	28.2.25 Total funds £	28.2.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Charitable activities						
Income from charitable activities						
		161,696	-	285,556	447,252	565,090
Other trading activities	2	43,843	-	-	43,843	26,493
Investment income	3	676	-	-	676	571
Total		<u>206,215</u>	<u>-</u>	<u>285,556</u>	<u>491,771</u>	<u>592,154</u>
 EXPENDITURE ON						
Raising funds						
		236,924	-	364,166	601,090	438,276
Charitable activities						
Income from charitable activities						
		28,848	-	-	28,848	-
Other		-	-	-	-	55,145
Total		<u>265,772</u>	<u>-</u>	<u>364,166</u>	<u>629,938</u>	<u>493,421</u>
 NET						
INCOME/(EXPENDITURE)						
		(59,557)	-	(78,610)	(138,167)	98,733
 RECONCILIATION OF FUNDS						
Total funds brought forward						
		78,570	20,000	164,795	263,365	164,632
TOTAL FUNDS CARRIED FORWARD		<u>19,013</u>	<u>20,000</u>	<u>86,185</u>	<u>125,198</u>	<u>263,365</u>

The notes form part of these financial statements

Balance Sheet
28 February 2025

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	28.2.25 Total funds £	28.2.24 Total funds £
FIXED ASSETS						
Tangible assets	7	63,933	-	-	63,933	69,605
CURRENT ASSETS						
Debtors	8	31,663	-	-	31,663	43,144
Cash at bank and in hand		(10,623)	20,000	86,185	95,562	218,816
		<u>21,040</u>	<u>20,000</u>	<u>86,185</u>	<u>127,225</u>	<u>261,960</u>
CREDITORS						
Amounts falling due within one year	9	(65,960)	-	-	(65,960)	(68,200)
		<u>(44,920)</u>	<u>20,000</u>	<u>86,185</u>	<u>61,265</u>	<u>193,760</u>
NET CURRENT ASSETS						
		<u>(44,920)</u>	<u>20,000</u>	<u>86,185</u>	<u>61,265</u>	<u>193,760</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>19,013</u>	<u>20,000</u>	<u>86,185</u>	<u>125,198</u>	<u>263,365</u>
NET ASSETS						
		<u>19,013</u>	<u>20,000</u>	<u>86,185</u>	<u>125,198</u>	<u>263,365</u>
FUNDS						
Unrestricted funds	12				39,013	98,570
Restricted funds					86,185	164,795
					<u>125,198</u>	<u>263,365</u>
TOTAL FUNDS						
					<u>125,198</u>	<u>263,365</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2025 in accordance with Section 476 of the Companies Act 2006.

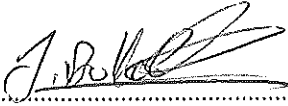
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
28 February 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16.12.2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J D Bullock', written over a dotted line.

J D Bullock - Trustee

**Notes to the Financial Statements
for the Year Ended 28 February 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

2. OTHER TRADING ACTIVITIES

	28.2.25	28.2.24
	£	£
Fundraising events	43,843	24,174
Machine sales	-	2,319
	<u>43,843</u>	<u>26,493</u>

3. INVESTMENT INCOME

	28.2.25	28.2.24
	£	£
Deposit account interest	<u>676</u>	<u>571</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	28.2.25	28.2.24
	£	£
Depreciation - owned assets	14,378	19,754
Hire of plant and machinery	<u>2,066</u>	<u>504</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 28 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 28 February 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Income from charitable activities	136,361	-	428,729	565,090
Other trading activities	26,493	-	-	26,493
Investment income	571	-	-	571
Total	<u>163,425</u>	<u>-</u>	<u>428,729</u>	<u>592,154</u>
EXPENDITURE ON				
Raising funds	78,872	-	359,404	438,276
Other	55,145	-	-	55,145
Total	<u>134,017</u>	<u>-</u>	<u>359,404</u>	<u>493,421</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
NET INCOME	29,408	-	69,325	98,733
RECONCILIATION OF FUNDS				
Total funds brought forward	49,162	20,000	95,470	164,632
TOTAL FUNDS CARRIED FORWARD	<u>78,570</u>	<u>20,000</u>	<u>164,795</u>	<u>263,365</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 29 February 2024	89,462	67,521	15,134	22,322	194,439
Additions	-	6,632	-	2,074	8,706
At 28 February 2025	<u>89,462</u>	<u>74,153</u>	<u>15,134</u>	<u>24,396</u>	<u>203,145</u>
DEPRECIATION					
At 29 February 2024	32,241	57,556	15,134	19,903	124,834
Charge for year	8,946	3,890	-	1,542	14,378
At 28 February 2025	<u>41,187</u>	<u>61,446</u>	<u>15,134</u>	<u>21,445</u>	<u>139,212</u>
NET BOOK VALUE					
At 28 February 2025	<u>48,275</u>	<u>12,707</u>	<u>-</u>	<u>2,951</u>	<u>63,933</u>
At 28 February 2024	<u>57,221</u>	<u>9,965</u>	<u>-</u>	<u>2,419</u>	<u>69,605</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25 £	28.2.24 £
Trade debtors	15,794	6,448
Other debtors	-	9,500
Sundry debtors	2,600	3,800
Prepayments and accrued income	9,746	20,468
Prepayments	3,523	2,928
	<u>31,663</u>	<u>43,144</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25	28.2.24
	£	£
Other loans (see note 10)	7,546	15,046
Trade creditors	4,191	6,424
Social security and other taxes	27,080	22,353
Pension liability	-	1,458
Wages creditor	4,707	1,992
Accrued expenses	22,436	20,927
	<u>65,960</u>	<u>68,200</u>

10. LOANS

An analysis of the maturity of loans is given below:

	28.2.25	28.2.24
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>7,546</u>	<u>15,046</u>

11. LEASING AGREEMENTS

On 3 August 2016 the charity was granted a lease from Liverpool City Council for 5 years for the premises at 2 Barnes Street, Everton now called Daisy Nucleus Academy or DNA which the City Council have confirmed will automatically renew. The rent of these premises is one peppercorn per annum (if demanded).
On 21 February 2024 the charity acquired a 5-year lease on a shop for a peppercorn rent.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS

	At 29.2.24 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
General fund	78,570	(59,557)	19,013
Designated funds	20,000	-	20,000
	<u>98,570</u>	<u>(59,557)</u>	<u>39,013</u>
Restricted funds			
LCVS H&WF	1,248	739	1,987
Lloyds Bank Foundation	20,833	-	20,833
National Lottery COL fund	10,540	20,097	30,637
Eleanor Rathbone Trust	2,375	1,875	4,250
John Moores Foundation fund	5,104	(1,747)	3,357
The James Fund restricted funds	19,077	(11,970)	7,107
Sporting Assets COL fund	28,789	(28,789)	-
Victim Support Services restricted fund	3,945	(2,612)	1,333
MYA Youth opportunities	1,389	(1,389)	-
PH holt restricted fund	3,000	10,380	13,380
Sport England restricted fund	1,880	(1,880)	-
Community Foundation restricted fund	1,083	(1,083)	-
LCVS restricted funds	641	(641)	-
Sport England Track Funding	54,162	(54,162)	-
LCVS - The Skelton Charity fund	1,203	(1,203)	-
The Clothworkers Foundation	7,812	(7,812)	-
1892 Foundation	1,714	(1,714)	-
Feeding Liverpool	-	1,983	1,983
Liverpool CC Youth & Community	-	1,318	1,318
	<u>164,795</u>	<u>(78,610)</u>	<u>86,185</u>
TOTAL FUNDS	<u><u>263,365</u></u>	<u><u>(138,167)</u></u>	<u><u>125,198</u></u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,215	(265,772)	(59,557)
Restricted funds			
LCVS H&WF	31,299	(30,560)	739
Lloyds Bank Foundation	25,000	(25,000)	-
National Lottery COL fund	91,912	(71,815)	20,097
Eleanor Rathbone Trust	2,000	(125)	1,875
John Moores Foundation fund	4,000	(5,747)	(1,747)
The James Fund restricted funds	-	(11,970)	(11,970)
Sporting Assets COL fund	-	(28,789)	(28,789)
Victim Support Services restricted fund	16,000	(18,612)	(2,612)
MYA Youth opportunities	6,944	(8,333)	(1,389)
PH holt restricted fund	18,000	(7,620)	10,380
Sport England restricted fund	-	(1,880)	(1,880)
Community Foundation restricted fund	-	(1,083)	(1,083)
LCVS restricted funds	-	(641)	(641)
Community Resource restricted fund	6,500	(6,500)	-
Sport England Track Funding	-	(54,162)	(54,162)
LCVS - The Skelton Charity fund	-	(1,203)	(1,203)
The Clothworkers Foundation	-	(7,812)	(7,812)
Holidat Activity Fund	16,500	(16,500)	-
1892 Foundation	2,500	(4,214)	(1,714)
Feeding Liverpool	14,899	(12,916)	1,983
Vola			
	9,896	(9,896)	-
Liverpool CC Community Champions	30,500	(30,500)	-
Liverpool CC Youth & Community	7,906	(6,588)	1,318
MPAC eat to meet	1,700	(1,700)	-
	<u>285,556</u>	<u>(364,166)</u>	<u>(78,610)</u>
TOTAL FUNDS	<u>491,771</u>	<u>(629,938)</u>	<u>(138,167)</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.3.23 £	Net movement in funds £	At 28.2.24 £
Unrestricted funds			
General fund	49,162	29,408	78,570
Designated funds	20,000	-	20,000
	<u>69,162</u>	<u>29,408</u>	<u>98,570</u>
Restricted funds			
LCVS H&WF	-	1,248	1,248
Lloyds Bank Foundation	-	20,833	20,833
National Lottery COL fund	-	10,540	10,540
Eleanor Rathbone Trust	-	2,375	2,375
John Moores Foundation fund	-	5,104	5,104
The James Fund restricted funds	-	19,077	19,077
Sporting Assets COL fund	-	28,789	28,789
Victim Support Services restricted fund	3,667	278	3,945
MYA Youth opportunities	1,389	-	1,389
PH holt restricted fund	-	3,000	3,000
Sport England restricted fund	-	1,880	1,880
Community Foundation restricted fund	-	1,083	1,083
LCVS restricted funds	-	641	641
Sport England Track Funding	61,508	(7,346)	54,162
LCVS - The Skelton Charity fund	-	1,203	1,203
The Clothworkers Foundation	-	7,812	7,812
Sport England Together Fund	827	(827)	-
National Foundation for Youth Music	11,962	(11,962)	-
Merseyside Police Crime Commissioner	1,333	(1,333)	-
Virador Capital Grant	100	(100)	-
LCVS - CEV Grant	7,362	(7,362)	-
Liverpool City Council Community Resource Unit	1,083	(1,083)	-
ComMutual Community Initiative Fund Capital grant	600	(600)	-
Awards for all Capital Grant	1,866	(1,866)	-
Mini Bus Capital Fund	3,313	(3,313)	-
Small Capital projects	160	(160)	-
Community Foundation for Lancashire & Merseyside - High Sheriff Capital Fund	300	(300)	-
1892 Foundation	-	1,714	1,714
	<u>95,470</u>	<u>69,325</u>	<u>164,795</u>
TOTAL FUNDS	<u>164,632</u>	<u>98,733</u>	<u>263,365</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	163,425	(134,017)	29,408
Restricted funds			
LCVS H&WF	14,967	(13,719)	1,248
Lloyds Bank Foundation	25,000	(4,167)	20,833
National Lottery COL fund	75,000	(64,460)	10,540
Eleanor Rathbone Trust	5,000	(2,625)	2,375
John Moores Foundation fund	7,500	(2,396)	5,104
The James Fund restricted funds	21,321	(2,244)	19,077
Sporting Assets COL fund	30,000	(1,211)	28,789
Victim Support Services restricted fund	25,503	(25,225)	278
MYA Youth opportunities	16,668	(16,668)	-
PH holt restricted fund	8,000	(5,000)	3,000
Sport England restricted fund	13,157	(11,277)	1,880
Community Foundation restricted fund	13,000	(11,917)	1,083
LCVS restricted funds	1,601	(960)	641
Sport England Track Funding	-	(7,346)	(7,346)
LCVS - The Skelton Charity fund	1,563	(360)	1,203
The Clothworkers Foundation	9,500	(1,688)	7,812
Awards for all	9,280	(9,280)	-
Access to Work	53,900	(53,900)	-
Holidat Activity Fund	28,880	(28,880)	-
Community Foundation - Breath Better Air Fund	5,000	(5,000)	-
Community Fund - Million Hours Fund	9,834	(9,834)	-
Liverpool ONE Foundation	14,040	(14,040)	-
Workers Education Assocoation	22,948	(22,948)	-
Sport England Together Fund	2,000	(2,827)	(827)
National Foundation for Youth Music	6,232	(18,194)	(11,962)
Ford Britain Trust	3,000	(3,000)	-
Onward Homes	500	(500)	-
Gillian Stevenson Trust	1,335	(1,335)	-
Merseyside Police Crime Commissioner	-	(1,333)	(1,333)
Virador Capital Grant	-	(100)	(100)
LCVS - CEV Grant	-	(7,362)	(7,362)
Liverpool City Council Community Resource Unit	-	(1,083)	(1,083)
ComMutual Community Initiative Fund Capital grant	-	(600)	(600)
Awards for all Capital Grant	-	(1,866)	(1,866)
Mini Bus Capital Fund	-	(3,313)	(3,313)
Small Capital projects	-	(160)	(160)
Community Foundation for Lanachsire & Merseyside - High Sheriff Capital Fund	-	(300)	(300)
1892 Foundation	4,000	(2,286)	1,714
	428,729	(359,404)	69,325
TOTAL FUNDS	592,154	(493,421)	98,733

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.23 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
General fund	49,162	(30,149)	19,013
Designated funds	20,000	-	20,000
	<u>69,162</u>	<u>(30,149)</u>	<u>39,013</u>
Restricted funds			
LCVS H&WF	-	1,987	1,987
Lloyds Bank Foundation	-	20,833	20,833
National Lottery COL fund	-	30,637	30,637
Eleanor Rathbone Trust	-	4,250	4,250
John Moores Foundation fund	-	3,357	3,357
The James Fund restricted funds	-	7,107	7,107
Victim Support Services restricted fund	3,667	(2,334)	1,333
MYA Youth opportunities	1,389	(1,389)	-
PH holt restricted fund	-	13,380	13,380
Sport England Track Funding	61,508	(61,508)	-
Sport England Together Fund	827	(827)	-
National Foundation for Youth Music	11,962	(11,962)	-
Merseyside Police Crime Commissioner	1,333	(1,333)	-
Virador Capital Grant	100	(100)	-
LCVS - CEV Grant	7,362	(7,362)	-
Liverpool City Council Community Resource Unit	1,083	(1,083)	-
ComMutual Community Initiative Fund Capital grant	600	(600)	-
Awards for all Capital Grant	1,866	(1,866)	-
Mini Bus Capital Fund	3,313	(3,313)	-
Small Capital projects	160	(160)	-
Community Foundation for Lancashire & Merseyside - High Sheriff Capital Fund	300	(300)	-
Feeding Liverpool	-	1,983	1,983
Liverpool CC Youth & Community	-	1,318	1,318
	<u>95,470</u>	<u>(9,285)</u>	<u>86,185</u>
TOTAL FUNDS	<u>164,632</u>	<u>(39,434)</u>	<u>125,198</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	369,640	(399,789)	(30,149)
Restricted funds			
LCVS H&WF	46,266	(44,279)	1,987
Lloyds Bank Foundation	50,000	(29,167)	20,833
National Lottery COL fund	166,912	(136,275)	30,637
Eleanor Rathbone Trust	7,000	(2,750)	4,250
John Moores Foundation fund	11,500	(8,143)	3,357
The James Fund restricted funds	21,321	(14,214)	7,107
Sporting Assets COL fund	30,000	(30,000)	-
Victim Support Services restricted fund	41,503	(43,837)	(2,334)
MYA Youth opportunities	23,612	(25,001)	(1,389)
PH holt restricted fund	26,000	(12,620)	13,380
Sport England restricted fund	13,157	(13,157)	-
Community Foundation restricted fund	13,000	(13,000)	-
LCVS restricted funds	1,601	(1,601)	-
Community Resource restricted fund	6,500	(6,500)	-
Sport England Track Funding	-	(61,508)	(61,508)
LCVS - The Skelton Charity fund	1,563	(1,563)	-
The Clothworkers Foundation	9,500	(9,500)	-
Awards for all	9,280	(9,280)	-
Access to Work	53,900	(53,900)	-
Holidat Activity Fund	45,380	(45,380)	-
Community Foundation - Breath Better Air Fund	5,000	(5,000)	-
Community Fund - Million Hours Fund	9,834	(9,834)	-
Liverpool ONE Foundation	14,040	(14,040)	-
Workers Education Assocoation	22,948	(22,948)	-
Sport England Together Fund	2,000	(2,827)	(827)
National Foundation for Youth Music	6,232	(18,194)	(11,962)
Ford Britain Trust	3,000	(3,000)	-
Onward Homes	500	(500)	-
Gillian Stevenson Trust	1,335	(1,335)	-
Merseyside Police Crime Commissioner	-	(1,333)	(1,333)
Virador Capital Grant	-	(100)	(100)
LCVS - CEV Grant	-	(7,362)	(7,362)
Liverpool City Council Community Resource Unit	-	(1,083)	(1,083)
ComMutual Community Initiative Fund			
Capital grant	-	(600)	(600)
Awards for all Capital Grant	-	(1,866)	(1,866)
Mini Bus Capital Fund	-	(3,313)	(3,313)
Small Capital projects	-	(160)	(160)
Community Foundation for Lanachsire & Merseyside - High Sheriff Capital Fund	-	(300)	(300)
1892 Foundation	6,500	(6,500)	-
Feeding Liverpool	14,899	(12,916)	1,983
Vola			
	9,896	(9,896)	-

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

Liverpool CC Community Champions	30,500	(30,500)	-
Liverpool CC Youth & Community	7,906	(6,588)	1,318
MPAC eat to meet	1,700	(1,700)	-
	<u>714,285</u>	<u>(723,570)</u>	<u>(9,285)</u>
TOTAL FUNDS	<u><u>1,083,925</u></u>	<u><u>(1,123,359)</u></u>	<u><u>(39,434)</u></u>

13. RELATED PARTY DISCLOSURES

The spouse of the chief executive is employed by the charity and her annual salary is £27,000.16. Included in sundry debtors is a loan balance of £2,600 to the spouse of the chief executive being repaid by monthly instalments.

**Detailed Statement of Financial Activities
for the Year Ended 28 February 2025**

	28.2.25 £	28.2.24 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	43,843	24,174
Machine sales	-	2,319
	43,843	26,493
Investment income		
Deposit account interest	676	571
Charitable activities		
Charitable activity 1	238,486	287,452
Charitable activity 2	14,065	88,851
Charitable activity 3	174,916	126,631
Charitable activity 4	19,785	62,156
	447,252	565,090
Total incoming resources	491,771	592,154
EXPENDITURE		
Other trading activities		
Purchases	1,527	1,570
Canteen	12,238	15,405
Wages	419,635	329,587
Social security	22,817	15,226
Pensions	8,407	7,942
Hire of plant and machinery	2,066	504
Property repairs	16,847	5,674
Bad debts	-	(1,500)
Training	5,000	2,102
Computer costs	18,864	8,030
Project expenditure	15,456	17,861
Travel and meetings	14,893	10,973
Insurance	4,906	6,047
Light & heat	6,754	1,718
Telephone & internet costs	1,890	1,682
Printing, postage & stationery	8,155	6,352
Advertising	27,306	7,880
Subscriptions	1,606	1,223
Shop expenses	12,723	-
	601,090	438,276
Support costs		
Governance costs		
Accountancy and legal fees	14,137	29,808
Carried forward	14,137	29,808

**Detailed Statement of Financial Activities
for the Year Ended 28 February 2025**

	28.2.25	28.2.24
	£	£
Governance costs		
Brought forward	14,137	29,808
Bank charges	333	257
Bank interest paid	-	908
Bank loan interest	-	4,421
Plant and machinery	8,946	8,947
Fixtures and fittings	3,890	5,997
Computer equipment	1,542	1,024
Heritage asset 1	-	3,783
	28,848	55,145
Total resources expended	629,938	493,421
Net (expenditure)/income	(138,167)	98,733

DAISY INCLUSIVE UK

England & Wales - Charity number 1140148

Accounts

Registered number: 07512600

Charity number: 1140148

Daisy Inclusive UK

INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 28/02/2024

Prepared By:

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28/02/2024**

TRUSTEES

Elaine Drew (resigned 1 December 2023)
Adele Dunne (resigned 1 December 2023)
Sharon McTigue (appointed 8 January 2024)
Jordyn Layfield (resigned 31 August 2024)
Michelle Taylor (resigned 6 February 2024)
Michelle Walker
Ella Houston (resigned 7 June 2024)
Steven Garney (resigned 6 June 2024)
James Bullock (appointed 19 December 2023)
Dassos Peterson (appointed 19 December 2023, resigned 27 September 2024)

SECRETARY

Eva Eelen

REGISTERED OFFICE

Daisy Nucleus Academy
2, Barnes Street, Everton
Liverpool
Merseyside
L6 5LB

COMPANY NUMBER

07512600

CHARITY NUMBER

1140148

BANKERS

HSBC, 525 Prescot Road, Old Swan, Liverpool L13 5UU

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28/02/2024**

INDEPENDENT EXAMINER - Julie Guinan FCCA

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

ACCOUNTS
FOR THE YEAR ENDED 28/02/2024

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FOR THE YEAR ENDED 28/02/2024

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 28/02/2024

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2022)

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to promote the independence of disabled people for the public benefit .

The charity's objects are specifically restricted to the following: To promote the independence of disabled people for the public benefit in particular, but not exclusively, their independent living and social inclusion by: promoting and running activities that foster a greater understanding of disability; working to eliminate all forms of discrimination on the grounds of disability; advancing the education of disabled people and society in general through support advice and guidance; promoting social inclusion and the integration of disabled people through provision of and access to sport and recreational activities for their benefit; and promoting social inclusion and the integration of disabled people through access to employment.

STRUCTURE GOVERNANCE AND MANAGEMENT

Daisy Inclusive UK is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 February 2011. It is registered as a charity with the Charity Commission.

The Board and management have developed an organisational structure and plan identifying policy and practices to deliver the aims and objectives of the charity. The Board meet with employees in attendance to evaluate the organisation and plan.

TRUSTEES

The names of the present trustees, all of whom held office during the year, are shown on page 1.

Key management personnel: Chief Executive David Kelly

No remuneration is paid to any trustee for their services as a trustee and no trustee had a material interest in any of the charity's contracts.

There are no related party transactions other than those reported in the accounts.

TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 28/02/2024

TRUSTEES' REPORT

The Charity Trustees (who are also the directors of Daisy Inclusive UK for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements 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.

PAY POLICY OF SENIOR STAFF

The pay of senior staff reflects the skills and experience required and current rates in the sector.

INDUCTION TRAINING TRUSTEES

Trustees are selected based upon their professional skills to complement those of the existing trustees or replace those of retiring trustees. Current trustees bring appropriate skills and experience. All are committed to disability awareness. Induction involves attending trustees' meetings prior to appointment, meeting the other trustees and receiving copies of policies, business plans and accounts. Training needs are continually assessed and implemented as required

OUR VOLUNTEERS

FOR THE YEAR ENDED 28/02/2024

TRUSTEES' REPORT

The Charity is very involved in the local community and receives voluntary help with fund raising and running events for which we thank our friends for their loyal support and service.

RISK MANAGEMENT

The charity is reviewing the strategy, systems and procedures to mitigate those risks to which it is exposed and ensure that these are designed to minimise potential impact should they materialise. The risk of shortfalls of revenue funding and other income has been given serious consideration by the Board and management in order to plan for a sustainable entity.

ACHIEVEMENTS AND PERFORMANCE

Our main focuses this year have been:

- Enhancing our support, due to the increased needs of our disabled and vulnerable beneficiaries, many of whom are still suffering from the long-term effects of Covid including depression, anxiety and fear of going out. This has been compounded by the cost of living crisis, resulting in many families struggling to put food on the table. Our healthy cooking on a budget included sessions on money management, helping people to prepare healthy, affordable meals. This was complemented by our Inclusive Sports, helping people to develop lifelong healthy lifestyles. Our counselling service provided essential support to beneficiaries and their families. Our community events continued to bring the disabled and vulnerable people in our community together including Inclusive Sports Tournaments, Daisy Summerfest, Open Mic Night, Daisy Dinner in the Dark and our Charity Awards Night, celebrating our beneficiaries and volunteers. Two particular highlights were our MIST Games (Merseyside Inclusive Sports Tournament) which was attended by Government Minister Stuart Andrew and National Lottery CEO, David Knott, as well as our first ever Daisy Residential in Dearne Valley, Doncaster, the first time many of our disabled beneficiaries had stayed away from home. Our Daisy Choir continues to go from strength to strength.
- Working on our Business Plan, strengthening a range of diverse funding streams to reduce our future reliance on funding grants. We have seen an increase in Direct Payments, while our trading arm continues to grow, from our Community Kitchen, Daisy Stall and Daisy Disability One Stop Shop, which also enhances our Advice and Guidance. We continued to build our training arm back up following Covid. While the majority of our award-winning Disability Awareness Training was delivered face to face, lessons learned during Covid enable us to deliver training remotely, increasing our reach.
- Strengthening the Board of Trustees. We welcomed 2 new trustees to the board, adding further skills and experience.

DISABILITY CONFIDENT

Disability Confident is a government scheme designed to help organisations gain the benefits from employing people with disabilities, helping them reach their true potential. There are three levels of Disability Confident. Daisy Inclusive UK is the highest level, a Disability Confident Leader. As such we are committed to recruiting and retaining disabled employees offering:

FOR THE YEAR ENDED 28/02/2024

TRUSTEES' REPORT

- Guaranteed interviews to disabled people who meet minimum job requirements.
- A person-centred approach, recognising that everyone is different, tuning in to each individual.
- Disability Awareness Training for all staff.
- Regular team meetings and 1-2-1's ensuring free-flowing communication throughout the charity.
- A forum where people can discuss any issues.

As a Disability Confident Leader we also encourage and support other organisations to become disability confident:

- Disability Awareness Training to education establishments, businesses and individuals.
- Disability Business Confidence Quality Mark.
- Supporting organisations on their journey to becoming Disability Confident.

FINANCIAL REVIEW

The statement of financial activities is on page 12. Total incoming resources were £592,154 (2023 £452,378) and total outgoing resources were £493,420 (2023 £515,616) giving rise to net incoming resources of £98,734 (2023 net outgoing resources £63,238) for the year. There were net incoming resources on the unrestricted fund of £29,409 and net incoming resources of £69,325 on the restricted funds. Total funds at 28 February 2024 were £263,365 in surplus (2023 £164,631) comprising unrestricted funds of £98,570 (2023 £69,161) and restricted funds of £164,795 (2023 £95,470).

Unrestricted funds of £98,570 are made up of £78,570 general funds and £20,000 designated by the trustees for activity and development to further enhance the services to young people with disabilities and their families as described in the notes to the accounts.

During 2023-24 the Charity continued to follow its new business plan which has successfully widened its fundraising activity designed to create resilience.

RESERVES POLICY

The charity is run on a not for profit basis, but for prudent management the Board would ideally wish to establish a level of free revenue reserves sufficient to cover 3 months' staff costs and overheads which at current levels would be in the region of £120,000 to guard against contingencies or reduced fundraising opportunities. At 28 February 2024 the level of free reserves (being those funds not tied up in fixed assets designated or restricted funds) was £72,139. The Trustees and management have prepared business plans the objective of which is to provide for adequate cash flows and funds and to manage the day to day operations within the current level of resources. Income generation is an ongoing activity for sustainability and progress has been made in establishing positive reserves but the charity continually monitors achievement against the plan to meet its objectives. The Charity has successfully increased its general fund in 2023-2024 by £29,409. The Charity is grateful for the support of key funders. The Trustees plan to build a reserve sufficient to support the activity of the Charity and develop a sustainable Charity.

FOR THE YEAR ENDED 28/02/2024

TRUSTEES' REPORT

FUTURE PLANS

We look forward to a positive 2024/2025, when we aim to increase the numbers using our services through continuing to inspire and promote inclusion through sport, social engagement, education and pre-employability.

We will continue to put in place opportunities identified through our Business Plan, bringing in additional revenue. We aim for every strand of the Daisy Chain to be self-sufficient.

Fundraising

We have greatly expanded our fundraising outreach to widen our sources of income that support and develop our activities.

Conclusion

We have strongly built upon our business plan, bringing in significant grant funding and enhancing additional income streams. It is our aim to increase self-generated income. We continue to implement the capacity building measures identified through the business plan and whilst we have made significant progress, we anticipate further developments in income sources and activity. We look forward to developing our Charity with the generous support of our funders to whom we are very grateful.

INDEPENDENT EXAMINER

The independent examiner Julie Guinan FCCA, on behalf of Harvey Guinan LLP, has indicated her willingness to remain in office and a resolution will be proposed for her re-appointment at the forthcoming annual general meeting.

DELIVER PUBLIC BENEFIT

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. Our main activities are inclusive and accessible thereby providing public benefit.

The report was approved by the board of trustees on 19/12/2024 and was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006..



Michelle Walker

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DAISY INCLUSIVE UK
FOR THE YEAR ENDED 28/02/2024**

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

I report on the accounts of the charity for the year ended 28/02/2024 , which are set out herein.

As the charity's trustees of the Company (who are also the directors of the company 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).

BASIS OF INDEPENDENT EXAMINERS REPORT

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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 section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINERS STATEMENT

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

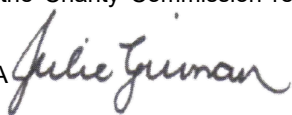
I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP FRS102.

I have no concerns and have come across no other matters, other than that disclosed below, 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.

The matter of concern that has come to my attention in the course of my independent examination of the charity's accounts is that the charity and its trustees are working with the Charity Commission relating to matters of governance, management, administration and policies.

Independent Examiner: Julie Guinan FCCA



INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DAISY INCLUSIVE UK

FOR THE YEAR ENDED 28/02/2024

Harvey Guinan, Chartered Certified Accountants, Unit 17 Mersey House, The Matchworks Estate, 140 Speke Road, Liverpool, Merseyside, L19 2PH

Date: 19/12/2024

Daisy Inclusive UK

**Statement of Financial Activities
for the year ended 28/02/2024**

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Income				
Income from generated funds				
Other trading activities	26,493	-	26,493	8,117
Income from Investments	571	-	571	104
Income from charitable activities	136,361	428,729	565,090	444,157
Total Income	163,425	428,729	592,154	452,378
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	134,016	359,404	493,420	515,616
Total Expenses	134,016	359,404	493,420	515,616
Net Income	29,409	69,325	98,734	(63,238)
Net movement in funds:				
Net income for the year	29,409	69,325	98,734	(63,238)
Total funds brought forward	69,161	95,470	164,631	227,869
Net funds carried forward	98,570	164,795	263,365	164,631

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Daisy Inclusive UK

BALANCE SHEET AT 28/02/2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	4	69,608	76,057
CURRENT ASSETS			
Debtors (amounts falling due within one year)	5	43,144	12,080
Cash at bank and in hand		218,813	149,184
		261,957	161,264
CREDITORS: Amounts falling due within one year	6	60,654	62,065
NET CURRENT ASSETS		201,303	99,199
TOTAL ASSETS LESS CURRENT LIABILITIES		270,911	175,256
CREDITORS: Amounts falling due after more than one year	7	7,546	10,625
NET ASSETS		263,365	164,631
RESERVES			
Unrestricted funds	9		
General fund		78,570	49,161
Designated funds		20,000	20,000
Restricted funds	10	164,795	95,470
		263,365	164,631

For the year ending 28/02/2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 19/12/2024 and signed on their behalf by



Michelle Walker
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28/02/2024**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. 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. Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	straight line 10%
Commercial Vehicles	straight line 25%
Fixtures and Fittings	straight line 20%
Equipment	straight line 20%

1g. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts. The charity is not registered for value added tax.

1i. Leasing Commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account on a straight line basis.

1j. Policy On Leasing Commitments

Rentals payable under operating leases are charged to the income and expenditure account on a straight-line basis over the term of the lease.

Incentives received to enter into a lease agreement are recognised in the profit and loss account over the shorter of the lease term and the period to the next lease review.

1k. Policy For Financial Instruments

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

Incentives received to enter into a lease agreement are recognised in the profit and loss account over the shorter of the lease term and the period to the next lease review.

1l. Policy For Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discount due.

1m. Policy For Cash At Bank And In Hand

Cash at the bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1n. Policy For Creditors And Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value amount after allowing for any discount due.

1o. Policy For Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1p. Policy For Going Concern

At the year end the unrestricted funds are in surplus by £98,570. The Charity has developed a Business Plan including a Fund Raising Strategy to maximise income from its resources and minimise cost. Based upon the successful outcome of Fund Raising, Business Plans and Budgets 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 accounts. In making this decision the Trustees have considered a period of at least 12 months from the date these accounts are authorised for issue.

1q. Policy For Income Recognition

Items of income are recognised and included in the accounts when all of the following are met: (1) The charity has entitlement to the funds; (2) Any performance conditions attached to the income have been met or are fully within the control of the charity; (3) There is sufficient certainty that receipt of the income is considered probable and (4) The amount can be measured reliably.

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2024	2023
	£	£
Wages and salaries	329,587	299,916
Social security costs	15,467	12,662
Pension costs	7,942	6,423
	<u>352,996</u>	<u>319,001</u>

The average monthly head count was 22 employees with full time equivalent staff of 16 being one Chief Executive, one Admin and Finance and 14 Project and Service Delivery staff.

The aggregate remuneration of key management personnel as listed in the Trustees' Report is £43,123, inclusive of pension contributions and employer national insurance contributions. There were no employees whose remuneration was £60,000 or more. No trustee received remuneration.

Daisy Inclusive UK

3. PENSION CONTRIBUTIONS

	2024	2023
	£	£
Pension contributions	7,942	6,423
	<u>7,942</u>	<u>6,423</u>

4. TANGIBLE FIXED ASSETS

	Plant and Machinery	Commercial Vehicles	Fixtures and Fittings	Equipment	Total
	£	£	£	£	£
Cost					
At 01/03/2023	89,462	15,134	55,709	20,832	181,137
Additions	-	-	11,812	1,490	13,302
At 28/02/2024	<u>89,462</u>	<u>15,134</u>	<u>67,521</u>	<u>22,322</u>	<u>194,439</u>
Depreciation					
At 01/03/2023	23,293	11,350	51,558	18,879	105,080
For the year	8,947	3,783	5,997	1,024	19,751
At 28/02/2024	<u>32,240</u>	<u>15,133</u>	<u>57,555</u>	<u>19,903</u>	<u>124,831</u>
Net Book Amounts					
At 28/02/2024	<u>57,222</u>	<u>1</u>	<u>9,966</u>	<u>2,419</u>	<u>69,608</u>
At 28/02/2023	<u>66,169</u>	<u>3,784</u>	<u>4,151</u>	<u>1,953</u>	<u>76,057</u>

Daisy Inclusive UK

5. DEBTORS

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	6,448	5,152
Other debtors	<u>36,696</u>	<u>6,928</u>
	<u><u>43,144</u></u>	<u><u>12,080</u></u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	7,500	7,500
Trade creditors	6,424	7,622
Taxation and social security	22,353	19,440
Other creditors	<u>24,377</u>	<u>27,503</u>
	<u><u>60,654</u></u>	<u><u>62,065</u></u>

The loan is from Sporting Capital Limited.

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	<u>7,546</u>	<u>10,625</u>
	<u><u>7,546</u></u>	<u><u>10,625</u></u>

The loan is from Sporting Capital Limited.

8. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 28/02/2024 there were 7 members.

9. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	49,161	163,425	(134,016)	-	78,570
Designated Activity and Development Fund	20,000	-	-	-	20,000
	<u>69,161</u>	<u>163,425</u>	<u>(134,016)</u>	<u>-</u>	<u>98,570</u>

Designated Activity and Development Fund

Funds set aside so that the charity can look forward and develop its services to young people with disabilities and their families, thereby continually enhancing and improving the personalised support to them and enriching young lives.

Daisy Inclusive UK

10. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Merseyside Police Crime Commissioner	1,333	-	(1,333)	-	-
PH Holt Foundation	-	8,000	(5,000)	-	3,000
Virador Capital Grant	100	-	(100)	-	-
Merseyside Police Victim Services	3,667	25,503	(25,225)	-	3,945
LCVS - CEV Grant	7,362	-	(7,362)	-	-
Liverpool City Council Community Resource Unit	1,083	-	(1,083)	-	-
Awards for All Revenue Fund	-	9,280	(9,280)	-	-
ComMutual Community Initiative Fund Capital Grant	600	-	(600)	-	-
Eleanor Rathbone Charitable Trust	-	5,000	(2,625)	-	2,375
MYA You Project	1,389	16,668	(16,668)	-	1,389
Awards for All Capital Grant	1,866	-	(1,866)	-	-
Sport England Capital Grant	61,508	-	(7,346)	-	54,162
Ford Britain Trust	-	3,000	(3,000)	-	-
Sport England - Queen's Jubilee Grant	-	13,157	(11,277)	-	1,880
Gillian Stevenson Trust	-	1,335	(1,335)	-	-
Minibus Capital Fund	3,313	-	(3,313)	-	-
Community Foundation Revenue Fund	-	13,000	(11,917)	-	1,083
LCVS - Community Impact Fund	-	1,601	(960)	-	641
Small Capital Projects	160	-	(160)	-	-
Community Foundation for Lancashire & Merseyside - High Sheriff Capital Fund	300	-	(300)	-	-
Access to Work	-	53,900	(53,900)	-	-
National Foundation for Youth Music	11,962	6,232	(18,194)	-	-
The Primary Club	-	21,321	(2,244)	-	19,077
National Lottery - Cost of Living fund	-	75,000	(64,460)	-	10,540
Workers Education Association	-	22,948	(22,948)	-	-
LCVS - The Skelton Charity Capital Grant	-	1,563	(360)	-	1,203
LJMU Foundation	-	7,500	(2,396)	-	5,104
LCVS - Liverpool Health and Wellbeing	-	14,967	(13,719)	-	1,248
Sport England Together Fund	827	2,000	(2,827)	-	-
Lloyds Bank Foundation	-	25,000	(4,167)	-	20,833
Holiday Activity Fund	-	28,880	(28,880)	-	-
Onward Homes	-	500	(500)	-	-
Sporting Assets - Cost of Living fund	-	30,000	(1,211)	-	28,789
Community Foundation - Breathe Better Air fund	-	5,000	(5,000)	-	-
Community Foundation - Million Hours fund	-	9,834	(9,834)	-	-
The Liverpool ONE Foundation	-	14,040	(14,040)	-	-
1892 Foundation	-	4,000	(2,286)	-	1,714
Clothworkers Foundation Capital Grant	-	9,500	(1,688)	-	7,812
	<u>95,470</u>	<u>428,729</u>	<u>(359,404)</u>	<u>-</u>	<u>164,795</u>

Merseyside Police Crime Commissioner

Victims services grant.

PH Holt Foundation

Funds for disability hate crime .

Virador Capital Grant

Capital Funds for multi use games area.

Merseyside Police Victim Services

Funds for supporting victims of Disability Hate Crime.

LCVS - CEV Grant

Funds for salaries to support the clinically extremely vulnerable.

Liverpool City Council Community Resource Unit

Funds for Youth and Play.

Awards for All Revenue Fund

Funds for staffing, equipment and running costs for Sports Day and Talent Show event.

ComMutual Community Initiative Fund Capital Grant

Capital Funds for multi use games area.

Eleanor Rathbone Charitable Trust

Funds for development officer salary to deliver the Smile Project to young people.

MYA You Project

Funds for Youth Opportunities Unlimited Project.

Awards for All Capital Grant

Capital Funds for multi use games area.

Sport England Capital Grant

Funds for sports track, canopy and groundworks.

Ford Britain Trust

Funds for iPads and smart board.

Sport England - Queen's Jubilee Grant

Funds to support core running costs.

Gillian Stevenson Trust

Funds for consumable allotment equipment.

Minibus Capital Fund

Funds for minibus from Sport England and Bruce Wake.

Community Foundation Revenue Fund

Funds for equipment and the Pause Project.

LCVS - Community Impact Fund

Funds for the Striking the Right Note Project.

Small Capital Projects

Capital Grant toward the Multi Use Games Area.

Community Foundation for Lancashire & Merseyside - High Sheriff Capital Fund

Capital Funds for multi use games area.

Access to Work

Funds for supporting people in work.

National Foundation for Youth Music

Funds for musical activity with young people.

The Primary Club

The James Fund for coaches salaries, volunteer costs and equipment to deliver the Viathlon project.

National Lottery - Cost of Living fund

Funds for the delivery and expansion of activities and support of our people and community impacted by the rising cost of living.

Workers Education Association

Funds for the Multiply programme to help adults improve numeracy skills.

LCVS - The Skelton Charity Capital Grant

Funds for a new refrigerator.

LJMU Foundation

Funds for social engagement officer salary.

LCVS - Liverpool Health and Wellbeing

Funds for Self Motivation Inclusive Learning and Enrichment (SMILE) project.

Sport England Together Fund

Funds for the delivery of 20 Visual Disability Awareness Through Sport workshops.

Lloyds Bank Foundation

Funds to support core activities and costs.

Holiday Activity Fund

Funds to provide activities for children in the school holidays.

Onward Homes

Funds for support worker salary.

Sporting Assets - Cost of Living fund

Funds for shop manager and support worker salaries.

Community Foundation - Breathe Better Air fund

Funds to deliver the Clean Air Project.

Community Foundation - Million Hours fund

Funds for play workers, sports coaches, crisis liaison and club leader salaries to deliver the Million Hours Project.

The Liverpool ONE Foundation

Funds for health and wellbeing coordinator salary.

1892 Foundation

Funds for advice and guidance officer salary.

Clothworkers Foundation Capital Grant

Funds for refurbishment capital project.

11. RELATED PARTY TRANSACTIONS

The spouse of the chief executive is employed by the charity and her annual salary is £23,116. Included in sundry debtors is a loan balance of £3,800 to the spouse of the chief executive being repaid by monthly instalments.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Designated Fund	Restricted Funds	Total Funds
Tangible Fixed Assets	6,431	-	63,177	69,608
Net Current Assets	79,685	20,000	101,618	201,303
Creditors Due in More Than One Year	(7,546)	-	-	(7,546)
	-----	-----	-----	-----
	78,570	20,000	164,795	263,365
	=====	=====	=====	=====

13. INCOMING RESOURCES

	2024	2023
MYA YOU Project Income	16,668	16,668
Access to Work	53,900	16,978
John Moores Foundation	7,500	-
Awards for All	9,280	-
Bank Interest Receivable	571	104
Fundraising	26,493	8,117
Education and Welfare	92,359	64,367
Big Lottery	-	39,059
Community Foundation Merseyside	31,834	5,000
National Foundation for Youth Music	6,232	26,915
Neighbourly	-	50
Arnold Clark	-	2,000
NHS Inequalities Fund	-	1,086
Lloyds Bank Foundation	25,000	-
LCVS	18,131	104,457
Liverpool City Council CRU, Project & Mayoral Fund Grants	-	16,000
Office of Police Crime Commissioner	25,503	36,000
The Gillian Stevenson Trust	1,335	-
P H Holt Foundation	8,000	-
Holiday Activity Fund	28,880	21,670
Liverpool One Foundation	14,040	14,040
National Lottery Cost of Living fund	75,000	-
Sport England	15,157	4,960

Daisy Inclusive UK

Eleanor Rathbone Charitable Trust	5,000	-
Ford Britain Trust	3,000	-
Onward Homes	500	-
The Primary Club	21,321	-
Sporting Assets Cost of Living fund	30,000	-
Sundry Donations	9,950	6,928
Sundry Sales	34,052	53,599
WEA Fund	22,948	14,380
Clothworkers Foundation	9,500	-
	<u>592,154</u>	<u>452,378</u>

14. GENERAL INFORMATION

Daisy Inclusive UK is a private company limited by guarantee, with charitable status and incorporated in England. Its registered office is Daisy Nucleus Academy, 2 Barnes Street, Everton, Liverpool, L6 5LB. The financial statements are presented in sterling which is the functional currency of the company.

15. LEGAL STATUS

Daisy Inclusive UK is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

16. TAXATION STATUS

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

17. LEASING COMMITMENTS

On 3 August 2016 the charity was granted a lease from Liverpool City Council for 5 years for the premises at 2 Barnes Street, Everton now called Daisy Nucleus Academy or DNA which the City Council have confirmed will automatically renew. The rent of these premises is one peppercorn per annum (if demanded).

On 21 February 2024 the charity acquired a 5-year lease on a shop for a peppercorn rent.

18. TOTAL RESOURCES EXPENDED

Administration and Support Costs include office administration, stationery, computer, telephone, subscriptions, printing, postage and office consumable expenses. Direct charitable activity costs include all the associated costs of project service delivery for beneficiaries

	2024	2023
Direct Charitable Activity Costs	93,020	114,009
Premises Costs	12,392	27,167
Staff Costs	363,728	335,513
Administration and Support Costs	26,507	35,539
Finance Costs	673	1,288
	496,320	513,516
Governance Costs		
Accountancy	2,100	2,100
	498,420	515,616

DAISY INCLUSIVE UK

England & Wales - Charity number 1140148

Accounts

Registered number: 07512600

Charity number: 1140148

Daisy Inclusive UK

INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 28/02/2023

Prepared By:

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28/02/2023**

TRUSTEES

Elaine Drew
Adele Dunne
Connor Sumner (resigned 9 November 2022)
Jordyn Layfield
Michelle Taylor
Michelle Walker
Ella Houston
Steven Garney

SECRETARY

Eva Eelen

REGISTERED OFFICE

Daisy Nucleus Academy
2, Barnes Street, Everton
Liverpool
Merseyside
L6 5LB

COMPANY NUMBER

07512600

CHARITY NUMBER

1140148

BANKERS

HSBC, 525 Prescot Road, Old Swan, Liverpool L13 5UU

SOLICITORS

Excello Law, One Derby Square, Liverpool L2 9XX

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28/02/2023**

INDEPENDENT EXAMINER - Julie Guinan FCCA

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

Daisy Inclusive UK

**ACCOUNTS
FOR THE YEAR ENDED 28/02/2023**

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FOR THE YEAR ENDED 28/02/2023

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 28/02/2023

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2016)

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to promote the independence of disabled people for the public benefit .

The charity's objects are specifically restricted to the following: To promote the independence of disabled people for the public benefit in particular, but not exclusively, their independent living and social inclusion by: promoting and running activities that foster a greater understanding of disability; working to eliminate all forms of discrimination on the grounds of disability; advancing the education of disabled people and society in general through support advice and guidance; promoting social inclusion and the integration of disabled people through provision of and access to sport and recreational activities for their benefit; and promoting social inclusion and the integration of disabled people through access to employment.

STRUCTURE GOVERNANCE AND MANAGEMENT

Daisy Inclusive UK is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 February 2011. It is registered as a charity with the Charity Commission.

The Board and management have developed an organisational structure and plan identifying policy and practices to deliver the aims and objectives of the charity. The Board meet with employees in attendance to evaluate the organisation and plan.

TRUSTEES

The names of the present trustees, all of whom held office during the year, are shown on page 1.

Key management personnel: Chief Executive David Kelly

No remuneration is paid to any trustee for their services as a trustee and no trustee had a material interest in any of the charity's contracts.

There are no related party transactions to report.

FOR THE YEAR ENDED 28/02/2023

TRUSTEES' REPORT

TRUSTEES RESPONSIBILITIES

The Charity Trustees (who are also the directors of Daisy Inclusive UK for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements 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.

PAY POLICY OF SENIOR STAFF

The pay of senior staff reflects the skills and experience required and current rates in the sector.

INDUCTION TRAINING TRUSTEES

Trustees are selected based upon their professional skills to complement those of the existing trustees or replace those of retiring trustees. Current trustees bring appropriate skills and experience. All are committed to disability awareness. Induction involves attending trustees' meetings prior to appointment, meeting the other trustees and receiving copies of policies, business plans and accounts. Training needs are continually assessed and implemented as required

FOR THE YEAR ENDED 28/02/2023

TRUSTEES' REPORT

OUR VOLUNTEERS

The Charity is very involved in the local community and receives voluntary help with fund raising and running events for which we thank our friends for their loyal support and service.

RISK MANAGEMENT

The charity is reviewing the strategy, systems and procedures to mitigate those risks to which it is exposed and ensure that these are designed to minimise potential impact should they materialise. The risk of shortfalls of revenue funding and other income has been given serious consideration by the Board and management in order to plan for a sustainable entity

ACHIEVEMENTS AND PERFORMANCE

The main focus this year has been building upon our Isolation to Inclusion Project, supporting our disabled and vulnerable beneficiaries, many of whom are still suffering from the long-term effects of Covid including anxiety and fear of going out.

Our counselling service provided great support to beneficiaries and their families.

Our community events continue to bring the disabled and vulnerable people in our community together including our MIST Games (Merseyside Inclusive Sports Tournament), a Football Tournament, Daisy Summerfest, Daisy Games – Have a Go Day and our Charity Awards Night, celebrating our beneficiaries and volunteers. Our Daisy Choir has also resumed public performances.

We continued to build our training arm back up following Covid, delivering our award- winning Disability Awareness Training virtually as well as face to face.

We enacted elements of our Business Plan – we started to access Direct Payments while our Daisy Disability One Stop Shop in Bootle Strand provided additional income while also enhancing our Advice and Guidance.

DISABILITY CONFIDENT

Disability Confident is a government scheme designed to help organisations gain the benefits from employing people with disabilities, helping them reach their true potential.

There are three levels of Disability Confident. Daisy Inclusive UK is the highest level, a Disability Confident Leader. As such we are committed to recruiting and retaining disabled employees offering:

FOR THE YEAR ENDED 28/02/2023

TRUSTEES' REPORT

- Guaranteed interviews to disabled people who meet minimum job requirements.
- A person-centred approach, recognising that everyone is different, tuning in to each individual.
- Disability Awareness Training for all staff.
- Regular team meetings and 1-2-1's ensuring free-flowing communication throughout the charity.
- A forum where people can discuss any issues.

As a Disability Confident Leader we also encourage and support other organisations to become disability confident:

- Disability Awareness Training to education establishments, businesses and individuals.
- Disability Business Confidence Quality Mark.
- Supporting organisations on their journey to becoming Disability Confident.

FINANCIAL REVIEW

The statement of financial activities is on page 12. Total incoming resources were £452,378 (2022 £488,008) and total outgoing resources were £515,616 (2022 £401,597) giving rise to net outgoing resources of £63,238 (2022 net incoming resources £86,411) for the year. There were net incoming resources on the unrestricted fund of £7,889 and net outgoing resources of £71,127 on the restricted funds. Total funds at 28 February 2023 were £164,631 in surplus (2022 £227,869) comprising unrestricted funds of £69,161 (2022 £61,272) and restricted funds of £95,470 (2022 £166,597).

Unrestricted funds of £69,161 are made up of £49,161 general funds and £20,000 designated by the trustees for activity and development to further enhance the services to young people with disabilities and their families as described in the notes to the accounts.

During 2022-23 the Charity continued to follow its new business plan which has successfully widened its fundraising activity designed to create resilience.

RESERVES POLICY

The charity is run on a not for profit basis, but for prudent management the Board would ideally wish to establish a level of free revenue reserves sufficient to cover 3 months' staff costs and overheads which at current levels would be in the region of £100,000 to guard against contingencies or reduced fundraising opportunities. At 28 February 2023 the level of free reserves (being those funds not tied up in fixed assets designated or restricted funds) was £39,085. The Trustees and management have prepared business plans the objective of which is to provide for adequate cash flows and funds and to manage the day to day operations within the current level of resources. Income Generation is an ongoing activity for sustainability and progress has been made in establishing positive reserves but the charity continually monitors achievement against the plan to meet its objectives. The Charity has successfully increased its general fund in 2022-2023 by £7,889. The Charity is grateful for the support of key funders. The Trustees plan to build a reserve sufficient to support the activity of the Charity and develop a sustainable Charity.

FOR THE YEAR ENDED 28/02/2023

TRUSTEES' REPORT

FUTURE PLANS

We look forward to a positive 2023/2024, when we aim to increase the numbers using our services through continuing to inspire and promote inclusion through sport, education and employment. We will continue to put in place opportunities identified through our Business Plan, bringing in additional revenue. We aim for every strand of the Daisy Chain to be self-sufficient.

Fundraising

We have greatly expanded our fundraising outreach to widen our sources of income that support and develop our activities.

Conclusion

We have strongly built upon the plans formed in the previous financial year, bringing in significant grant funding. It is our aim to increase self generated income. We continue to implement the capacity building measures identified through the business plan and whilst we have made significant progress, we anticipate developments in income sources and activity.

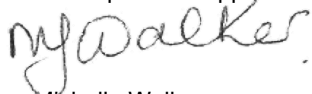
We look forward to developing our Charity with the generous support of our funders to whom we are very grateful.

DELIVER PUBLIC BENEFIT

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. Our main activities are inclusive and accessible thereby providing public benefit.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 28/11/2023



Michelle Walker
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DAISY INCLUSIVE UK

FOR THE YEAR ENDED 28/02/2023

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

I report on the accounts of the charity for the year ended 28/02/2023 , which are set out herein.

As the charity's trustees of the Company (who are also the directors of the company 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).

BASIS OF INDEPENDENT EXAMINERS REPORT

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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 section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINERS STATEMENT

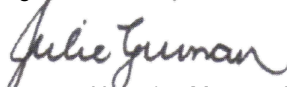
The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP FRS102.

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.

Independent Examiner: Julie Guinan FCCA



Harvey Guinan, Chartered Certified Accountants, Unit 17 Mersey House, The Matchworks Estate, 140 Speke Road, Liverpool, Merseyside, L19 2PH

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DAISY INCLUSIVE UK
FOR THE YEAR ENDED 28/02/2023**

Date: 28/11/2023

Daisy Inclusive UK

**Statement of Financial Activities
for the year ended 28/02/2023**

			2023	2022
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Income				
Income from generated funds				
Other trading activities	8,117	-	8,117	-
Income from Investments	104	-	104	3
Income from charitable activities	124,894	319,263	444,157	488,005
Total Income	133,115	319,263	452,378	488,008
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	125,226	390,390	515,616	401,597
Total Expenses	125,226	390,390	515,616	401,597
Net Income	7,889	(71,127)	(63,238)	86,411
Net movement in funds:				
Net income for the year	7,889	(71,127)	(63,238)	86,411
Total funds brought forward	61,272	166,597	227,869	141,458
Net funds carried forward	69,161	95,470	164,631	227,869

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Daisy Inclusive UK

BALANCE SHEET AT 28/02/2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	4	76,057	92,294
CURRENT ASSETS			
Debtors (amounts falling due within one year)	5	12,080	6,034
Cash at bank and in hand		149,184	198,798
		161,264	204,832
CREDITORS: Amounts falling due within one year	6	62,065	51,132
NET CURRENT ASSETS		99,199	153,700
TOTAL ASSETS LESS CURRENT LIABILITIES		175,256	245,994
CREDITORS: Amounts falling due after more than one year	7	10,625	18,125
NET ASSETS		164,631	227,869
RESERVES			
Unrestricted funds	9		
General fund		49,161	41,272
Designated funds		20,000	20,000
Restricted funds	10	95,470	166,597
		164,631	227,869

For the year ending 28/02/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 28/11/2023 and signed on their behalf by

Michelle Waker

Michelle Waker
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28/02/2023**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. 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. Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	straight line 10%
Commercial Vehicles	straight line 25%
Fixtures and Fittings	straight line 20%
Equipment	straight line 20%

1g. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts. The charity is not registered for value added tax.

1i. Leasing Commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account on a straight line basis.

1j. Policy On Leasing Commitments

Rentals payable under operating leases are charged to the income and expenditure account on a straight-line basis over the term of the lease.

Incentives received to enter into a lease agreement are recognised in the profit and loss account over the shorter of the lease term and the period to the next lease review.

1k. Policy For Financial Instruments

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

Incentives received to enter into a lease agreement are recognised in the profit and loss account over the shorter of the lease term and the period to the next lease review.

1l. Policy For Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discount due.

1m. Policy For Cash At Bank And In Hand

Cash at the bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1n. Policy For Creditors And Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value amount after allowing for any discount due.

1o. Policy For Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1p. Policy For Going Concern

At the year end the unrestricted funds are in surplus by £69,161. The Charity has developed a Business Plan including a Fund Raising Strategy to maximise income from its resources and minimise cost. Based upon the successful outcome of Fund Raising, Business Plans and Budgets 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 accounts. In making this decision the Trustees have considered a period of at least 12 months from the date these accounts are authorised for issue.

1q. Policy For Income Recognition

Items of income are recognised and included in the accounts when all of the following are met: (1) The charity has entitlement to the funds; (2) Any performance conditions attached to the income have been met or are fully within the control of the charity; (3) There is sufficient certainty that receipt of the income is considered probable and (4) The amount can be measured reliably.

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2023	2022
	£	£
Wages and salaries	299,916	211,518
Social security costs	12,662	8,655
Pension costs	6,423	5,460
	<u>319,001</u>	<u>225,633</u>

The average monthly head count was 24 employees with full time equivalent staff of 16 being one Chief Executive, one Admin and Finance and 14 Project and Service Delivery staff.

3. PENSION CONTRIBUTIONS

	2023	2022
	£	£
Pension contributions	<u>6,423</u>	<u>5,460</u>
	<u>6,423</u>	<u>5,460</u>

4. TANGIBLE FIXED ASSETS

	Plant and Machinery	Commercial Vehicles	Fixtures and Fittings	Equipment	Total
	£	£	£	£	£
Cost					
At 01/03/2022	89,462	15,134	54,701	18,229	177,526
Additions	-	-	1,008	2,603	3,611
At 28/02/2023	89,462	15,134	55,709	20,832	181,137
Depreciation					
At 01/03/2022	14,346	7,566	45,150	18,170	85,232
For the year	8,947	3,784	6,408	709	19,848
At 28/02/2023	23,293	11,350	51,558	18,879	105,080
Net Book Amounts					
At 28/02/2023	66,169	3,784	4,151	1,953	76,057
At 28/02/2022	75,116	7,568	9,551	59	92,294

5. DEBTORS

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	5,152	3,106
Other debtors	6,928	2,928
	<u>12,080</u>	<u>6,034</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	7,500	7,500
Trade creditors	7,622	-
Taxation and social security	19,440	25,786
Other creditors	27,503	17,846
	<u>62,065</u>	<u>51,132</u>

The loan is from Sporting Capital Limited.

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	10,625	18,125
	<u>10,625</u>	<u>18,125</u>

The loan is from Sporting Capital Limited.

8. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 28/02/2023 there were 8 members.

9. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	41,272	133,115	(125,226)	-	49,161
Designated Activity and Development Fund	20,000	-	-	-	20,000
	<u>61,272</u>	<u>133,115</u>	<u>(125,226)</u>	<u>-</u>	<u>69,161</u>

Designated Activity and Development Fund

Funds set aside so that the charity can look forward and develop its services to young people with disabilities and their families, thereby continually enhancing and improving the personalised support to them and enriching young lives.

10. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Merseyside Police Crime Commissioner	972	14,000	(13,639)	-	1,333
PH Holt Foundation	6,309	-	(6,309)	-	-
Virador Capital Grant	200	-	(100)	-	100
Merseyside Police Victim Services	-	22,000	(18,333)	-	3,667
LCVS CEV Grant	-	88,344	(80,982)	-	7,362
Liverpool City Council Community Resource Unit	1,083	13,000	(13,000)	-	1,083
Awards for All Revenue Fund	9,048	-	(9,048)	-	-
ComMutual Community Initiative Fund Capital Grant	1,200	-	(600)	-	600
Big Lottery	19,529	39,059	(58,588)	-	-
MYA You Project	1,389	16,668	(16,668)	-	1,389
Awards for All Capital Grant	3,731	-	(1,865)	-	1,866
Sport England Capital Grant	68,854	-	(7,346)	-	61,508
LCC Mayoral Neighbourhood Fund	-	3,000	(3,000)	-	-
Sport England VISPA	15,326	-	(15,326)	-	-
Arnold Clark Community Fund	-	2,000	(2,000)	-	-
Minibus Capital Fund	6,626	-	(3,313)	-	3,313
Community Foundation Revenue Fund	11,833	5,000	(16,833)	-	-
LCVS Community Impact Fund	-	8,630	(8,630)	-	-
Small Capital Projects	320	-	(160)	-	160
Community Foundation for Lancashire & Merseyside - High Sheriff Capital Fund	600	-	(300)	-	300
Access to Work	-	16,978	(16,978)	-	-

Daisy Inclusive UK

National Foundation for Youth Music	5,443	26,915	(20,396)	-	11,962
NHS Inequalities Fund	3,665	1,086	(4,751)	-	-
Small Revenue Community Projects	-	14,090	(14,090)	-	-
Workers Education Association	-	14,380	(14,380)	-	-
LCVS	4,427	-	(4,427)	-	-
LJMU Pause Project	4,375	-	(4,375)	-	-
LCVS Liverpool Health and Wellbeing	-	7,483	(7,483)	-	-
Sport England Together Fund	-	4,960	(4,133)	-	827
Paul Hamlyn Foundation	1,667	-	(1,667)	-	-
Holiday Activity Fund	-	21,670	(21,670)	-	-
	<u>166,597</u>	<u>319,263</u>	<u>(390,390)</u>	<u>-</u>	<u>95,470</u>

Merseyside Police Crime Commissioner

Victims services grant

PH Holt Foundation

Funds for disability hate crime

Virador Capital Grant

Capital Funds for multi use games area

Merseyside Police Victim Services

Funds for support for victims of Disability Hate Crime

LCVS CEV Grant

Funds for salaries to support the clinically extremely vulnerable

Liverpool City Council Community Resource Unit

Funds for Youth and Play

Awards for All Revenue Fund

Funds for the Pause Project to support girls and women who are victims of domestic violence and abuse

ComMutual Community Initiative Fund Capital Grant

Capital Funds for multi use games area

Big Lottery

Funds for Salaries and on costs to support charitable objectives by delivering the Isolation to Inclusion Project

MYA You Project

Funds for Youth Opportunities Unlimited Project

Awards for All Capital Grant

Capital Funds for multi use games area

Sport England Capital Grant

Funds for sports track, canopy and groundworks

LCC Mayoral Neighbourhood Fund

Funds for the creation of a sensory garden

Sport England VISPA

Funds for Inclusive sports and Visually Impaired Sport and Play Activity

Arnold Clark Community Fund

Funds for equipment for the chrity's activities

Minibus Capital Fund

Funds for minibus from Sport England and Bruce Wake

Community Foundation Revenue Fund

Funds for equipment and the Pause Project

LCVS Community Impact Fund

Funds for the Striking the Right Note Project

Small Capital Projects

Capital Grant toward the Multi Use Games Area

Community Foundation for Lancashire & Merseyside - High Sheriff Capital Fund

Capital Funds for multi use games area

Access to Work

Funds for supporting people in work

National Foundation for Youth Music

Funds for musical activity with young people

NHS Inequalities Fund

Funds for tackling diabetes and inequality

Small Revenue Community Projects

Funds for core activities supporting the people we work with

Workers Education Association

Funds for the Make It Happen Project for workplace readiness

LCVS

Funds for health and wellbeing projects with the people we support

LJMU Pause Project

Funds for the Pause Project

LCVS Liverpool Health and Wellbeing

Funds for Self Motivation Inclusive Learning and Enrichment (SMILE) project

Sport England Together Fund

Funds for the delivery of 20 Visual Disability Awareness Through Sport workshops

Paul Hamlyn Foundation

Funds for salary and on costs for sports coach and wellbeing officer

Holiday Activity Fund

Funds to provide Activities for Children in School Holidays

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Designated Fund	Restricted Funds	Total Funds
Tangible Fixed Assets	10,076	-	65,981	76,057
Net Current Assets	49,710	20,000	29,489	99,199
Creditors Due in More Than One Year	(10,625)	-	-	(10,625)
	-----	-----	-----	-----
	49,161	20,000	95,470	164,631
	=====	=====	=====	=====

12. INCOMING RESOURCES

	2023	2022
MYA YOU Project Income	16,668	16,668
Access to Work	16,978	5,216
John Moores Foundation	-	7,500
Awards for All	-	19,334
Bank Interest Receivable	104	3
Fundraising	8,117	-
Education and Welfare	64,367	-
Big Lottery	39,059	78,116
Community Foundation Merseyside	5,000	16,600
National Foundation for Youth Music	26,915	10,972
Neighbourly	50	1,400
Arnold Clark	2,000	2,000
NHS Inequalities Fund	1,086	10,995
Furlough JRS Grants	-	10,264
LCVS	104,457	27,828
Liverpool City Council CRU, Project & Mayoral Fund Grants	16,000	15,850
Office of Police Crime Commissioner	36,000	11,666
MPAC	-	4,000
P H Holt Foundation	-	9,464
Holiday Activity Fund	21,670	-
Liverpool One Foundation	14,040	-
Ironmongers (2021) Radio City (2022)	-	3,000
Sport England	4,960	-
Julia and Hans Rausing Youth Recovery Fund	-	74,465
Parent and Family Donation	-	1,000
Slam Streetgames UK Ltd	-	5,713
Paul Hamlyn Foundation	-	20,000
Sport England Capital, VIP (formerly VISPA) and Covid Support	-	57,326
Sundry Donations	6,928	702
Sundry Sales	53,599	57,100
WEA Fund	14,380	20,826
	-----	-----
	452,378	488,008

13. GENERAL INFORMATION

Daisy Inclusive UK is a private company limited by guarantee, with charitable status and incorporated in England. Its registered office is Daisy Nucleus Academy, 2 Barnes Street, Everton, Liverpool, L6 5LB. The financial statements are presented in sterling which is the functional currency of the company.

14. LEGAL STATUS

Daisy Inclusive UK is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

15. TAXATION STATUS

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

16. LEASING COMMITMENTS

On 1st December 2014 the charity commenced a 10 year lease agreement with Liverpool City Council for the premises at 2 Barnes Street, Everton now called Daisy Nucleus Academy or DNA. The rent of these premises is free with Daisy paying the building running costs.

Daisy Inclusive UK

17. TOTAL RESOURCES EXPENDED

Administration and Support Costs include office administration, stationery, computer, telephone, subscriptions, printing, postage and office consumable expenses. Direct charitable activity costs include all the associated costs of project service delivery for beneficiaries

	2023	2022
Direct Charitable Activity Costs	114,009	120,170
Premises Costs	27,167	12,329
Staff Costs	335,513	225,633
Administration and Support Costs	35,539	39,472
Finance Costs	1,288	1,893
	513,516	399,497
Governance Costs		
Accountancy	2,100	2,100
	515,616	401,597

Accounts

Registered number: 07512600

Charity number: 1140148

Daisy Inclusive UK

INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 28/02/2022

Prepared By:

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
The Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28/02/2022**

TRUSTEES

Elaine Drew
Adele Dunne
Connor Sumner
Jordyn Layfield
Michelle Taylor
Michelle Walker
Ella Houston
Steven Garney

SECRETARY

Eva Eelen

REGISTERED OFFICE

Daisy Nucleus Academy
2, Barnes Street, Everton
Liverpool
Merseyside
L6 5LB

COMPANY NUMBER

07512600

CHARITY NUMBER

1140148

BANKERS

HSBC, 525 Prescot Road, Old Swan, Liverpool L13 5UU

SOLICITORS

Excello Law, One Derby Square, Liverpool L2 9XX

Daisy Inclusive UK

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28/02/2022**

INDEPENDENT EXAMINER Julie Guinan FCCA

Harvey Guinan LLP

Chartered Certified Accountants

Unit 17 Mersey House

The Matchworks Estate, 140 Speke Road

Liverpool

Merseyside

L19 2PH

Daisy Inclusive UK

ACCOUNTS
FOR THE YEAR ENDED 28/02/2022

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Daisy Inclusive UK

FOR THE YEAR ENDED 28/02/2022

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 28/02/2022

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2016)

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to promote the independence of disabled people for the public benefit .

The charity's objects are specifically restricted to the following: To promote the independence of disabled people for the public benefit in particular, but not exclusively, their independent living and social inclusion by: promoting and running activities that foster a greater understanding of disability; working to eliminate all forms of discrimination on the grounds of disability; advancing the education of disabled people and society in general through support advice and guidance; promoting social inclusion and the integration of disabled people through provision of and access to sport and recreational activities for their benefit; and promoting social inclusion and the integration of disabled people through access to employment.

STRUCTURE GOVERNANCE AND MANAGEMENT

Daisy Inclusive UK is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 February 2011. It is registered as a charity with the Charity Commission.

The Board and management have developed an organisational structure and plan identifying policy and practices to deliver the aims and objectives of the charity. The Board meet with employees in attendance to evaluate the organisation and plan.

TRUSTEES

The names of the present trustees, all of whom held office during the year, are shown on page 1.

Key management personnel: Chief Executive David Kelly

No remuneration is paid to any trustee for their services as a trustee and no trustee had a material interest in any of the charity's contracts.

There are no related party transactions to report.

FOR THE YEAR ENDED 28/02/2022

TRUSTEES' REPORT

TRUSTEES RESPONSIBILITIES

The Charity Trustees (who are also the directors of Daisy Inclusive UK for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements 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.

PAY POLICY OF SENIOR STAFF

The pay of senior staff reflects the skills and experience required and current rates in the sector.

INDUCTION TRAINING TRUSTEES

Trustees are selected based upon their professional skills to complement those of the existing trustees or replace those of retiring trustees. Current trustees bring appropriate skills and experience. All are committed to disability awareness. Induction involves attending trustees' meetings prior to appointment, meeting the other trustees and receiving copies of policies, business plans and accounts. Training needs are continually assessed and implemented as required

FOR THE YEAR ENDED 28/02/2022

TRUSTEES' REPORT

OUR VOLUNTEERS

The Charity is very involved in the local community and receives voluntary help with fund raising and running events for which we thank our friends for their loyal support and service.

RISK MANAGEMENT

The charity is reviewing the strategy, systems and procedures to mitigate those risks to which it is exposed and ensure that these are designed to minimise potential impact should they materialise. The risk of shortfalls of revenue funding and other income has been given serious consideration by the Board and management in order to plan for a sustainable entity

ACHIEVEMENTS AND PERFORMANCE

The last year has been successful in the sense that we navigated safely through the pandemic, and we are one of the few charities that grew in both financial terms and in capacity. Our SMILE (Self-motivation, Inclusive Learning/Independent Living and Empowerment) Project, funded by The National Lottery Reaching Communities has reached year 3 of delivery and this will be the final year ending in December 2022. Monitoring and Evaluation will take place at the end of the project.

We instigated a new project called P.A.U.S.E which has so far, advised and supported many girls and women with additional needs through domestic violence, abuse and sexual harassment. This project was created implementing strategies reported in Tackling Violence Against Women and Girls (VAWG) Strategy. This has been a successful project which is a new variant in what Daisy Inclusive UK delivers to our community. We are currently looking for further funding for this.

Daisy Inclusive UK has delivered many Disability and Diversity Training online through Zoom to large Organisations around the Country and also further afield in Belgium.

We increased capacity to deliver our services outside for longer and during inclement weather by finishing off our Inclusive Sports Zone with a canopy and flood lights. To improve accessibility into Daisy Inclusive UK we re-laid the floor from the entrance to the Sports Zone.

We continued to carry out face to face events such as the MIST (Merseyside Inclusive Sports Tournament) Games which is a sporting event played on a level playing field which included wheelchair relays and Visually Impaired Football. We also held a Football Tournament – Give Hate Crime the Boot raising awareness of Hate Crime and creating positive relationships within our local community between non-disabled and disabled people.

We are looking at Daisy Inclusive UK becoming self-sufficient drawing down direct payments from beneficiaries. We have also established a reserves fund which is over £50,000 for the first time in our existence.

The Police Crime Commissioner is looking at further funding regarding Disability Hate Crime. We will find out the result of this in April 2022.

FOR THE YEAR ENDED 28/02/2022

TRUSTEES' REPORT

DISABILITY CONFIDENT

Disability Confident is a government scheme designed to help organisations gain the benefits from employing people with disabilities, helping them reach their true potential.

There are three levels of Disability Confident. Daisy Inclusive UK is the highest level, a Disability Confident Leader. As such we are committed to recruiting and retaining disabled employees offering:

- Guaranteed interviews to disabled people who meet minimum job requirements.
- A person-centred approach, recognising that everyone is different, tuning into each individual.
- Disability Awareness Training for all staff.
- Regular team meetings and 1-2-1's ensuring free-flowing communication throughout the charity.
- A forum where people can discuss any issues.

As a Disability Confident Leader we also encourage and support other organisations to become disability confident:

- Disability Awareness Training to education establishments, businesses and individuals.
- Disability Business Confidence Quality Mark.
- Supporting organisations on their journey to becoming Disability Confident.

FINANCIAL REVIEW

The statement of financial activities is on page 12. Total incoming resources were £488,008 (2021 £409,531) and total outgoing resources were £401,597 (2021 £371,586) giving rise to net incoming resources of £86,411 (2021 net incoming resources £37,945) for the year. There were net incoming resources on the unrestricted fund of £31,073 and net incoming resources of £55,338 on the restricted funds. Total funds at 28 February 2022 were £227,869 in surplus (2021 £141,458) comprising unrestricted funds of £61,272 (2021 £30,199) and restricted funds of £166,597 (2021 £111,259).

Unrestricted funds of £61,272 are made up of £41,272 general funds and £20,000 designated by the trustees for activity and development to further enhance the services to young people with disabilities and their families as described in the notes to the accounts.

During 2021-22 the Charity continued to follow its new business plan which has successfully widened its fundraising activity designed to create resilience.

RESERVES POLICY

The charity is run on a not for profit basis, but for prudent management the Board would ideally wish to establish a level of free revenue reserves sufficient to cover 3 months' staff costs and overheads which at current levels would be in the region of £100,000 to guard against contingencies or reduced fundraising opportunities. At 28 February 2022 the level of free reserves (being those funds not tied up in fixed assets designated or restricted funds) was £30,509. The Trustees and management have prepared business plans the objective of which is to provide for adequate cash flows and funds and to manage the day to day operations within the current level of resources. Income Generation is an ongoing activity for sustainability and progress has been made in establishing positive reserves but the charity continually monitors achievement against the plan to meet its objectives. The Charity has successfully increased its general fund in 2020-2021 by £31,073 and retained a further £20,000 in a designated fund. The Charity is grateful for the support of key funders during the Covid-19 recovery period. The Trustees plan to build a reserve sufficient to support the activity of the Charity and develop a sustainable Charity.

FOR THE YEAR ENDED 28/02/2022

TRUSTEES' REPORT

FUTURE PLANS

We look forward to a positive 2022/2023, when we aim to increase the numbers using our services through continuing to inspire and promote inclusion through sport, education and employment. We will continue to put in place opportunities identified through our Business Plan, bringing in additional revenue. We aim for every strand of the Daisy Chain to be self-sufficient.

Fundraising

We have greatly expanded our fundraising outreach to widen our sources of income that support and develop our activities.

Conclusion

We have strongly built upon the plans formed in the previous financial year, bringing in significant grant funding. It is our aim to increase self generated income. We continue to implement the capacity building measures identified through the business plan and whilst we have made significant progress, we anticipate developments in income sources and activity.

Pandemic

The pandemic has had an effect on our community but we would like to thank our funders during the Covid-19 recovery period as their contributions have enabled us to support people and make a difference to their lives. Some staff have been furloughed and we have applied for funding through the Coronavirus Job Retention Scheme. Other staff have continued to deliver our core services and enhancements in a safe environment.

We look forward to developing our Charity with the generous support of our funders to whom we are very grateful.

DELIVER PUBLIC BENEFIT

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. Our main activities are inclusive and accessible thereby providing public benefit.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

FOR THE YEAR ENDED 28/02/2022

TRUSTEES' REPORT

This report was approved by the Board of Trustees on 08/12/2022



Steven Garney
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DAISY INCLUSIVE UK
FOR THE YEAR ENDED 28/02/2022**

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

I report on the accounts of the charity for the year ended 28/02/2022, which are set out herein.

As the charity's trustees of the Company (who are also the directors of the company 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).

BASIS OF INDEPENDENT EXAMINERS REPORT

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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 section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINERS STATEMENT

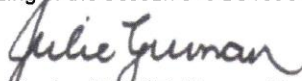
The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP FRS102.

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.

Independent Examiner: Julie Guinan FCCA



Harvey Guinan, Chartered Certified Accountants, Unit 17 Mersey House, The Matchworks Estate, 140 Speke Road, Liverpool, Merseyside, L19 2PH

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DAISY INCLUSIVE UK
FOR THE YEAR ENDED 28/02/2022**

Date: 08/12/2022

Daisy Inclusive UK

**Statement of Financial Activities
for the year ended 28/02/2022**

			2022	2021
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Income				
Income from generated funds				
Income from Investments	3	-	3	9
Income from charitable activities	57,758	430,247	488,005	409,522
Total Income	57,761	430,247	488,008	409,531
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	26,688	374,909	401,597	371,586
Total Expenses	26,688	374,909	401,597	371,586
Net Income	31,073	55,338	86,411	37,945
Net movement in funds:				
Net income for the year	31,073	55,338	86,411	37,945
Total funds brought forward	30,199	111,259	141,458	103,513
Net funds carried forward	61,272	166,597	227,869	141,458

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Daisy Inclusive UK

BALANCE SHEET AT 28/02/2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	92,294	74,880
CURRENT ASSETS			
Debtors (amounts falling due within one year)	5	6,034	12,833
Cash at bank and in hand		198,798	112,316
		<u>204,832</u>	<u>125,149</u>
CREDITORS: Amounts falling due within one year	6	<u>51,132</u>	<u>32,582</u>
NET CURRENT ASSETS		<u>153,700</u>	<u>92,567</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>245,994</u>	<u>167,447</u>
CREDITORS: Amounts falling due after more than one year	7	<u>18,125</u>	<u>25,989</u>
NET ASSETS		<u><u>227,869</u></u>	<u><u>141,458</u></u>
RESERVES			
Unrestricted funds	9		
General fund		41,272	10,199
Designated funds		20,000	20,000
Restricted funds	10	<u><u>166,597</u></u>	<u><u>111,259</u></u>
		<u><u>227,869</u></u>	<u><u>141,458</u></u>

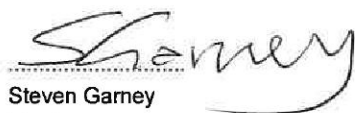
For the year ending 28/02/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 08/12/2022 and signed on their behalf by



Steven Garney
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28/02/2022**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. 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. Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	straight line 10%
Commercial Vehicles	straight line 25%
Fixtures and Fittings	straight line 20%
Equipment	straight line 20%

1g. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts. The charity is not registered for value added tax.

1i. Leasing Commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account on a straight line basis.

1j. Policy On Leasing Commitments

Rentals payable under operating leases are charged to the income and expenditure account on a straight-line basis over the term of the lease.

Incentives received to enter into a lease agreement are recognised in the profit and loss account over the shorter of the lease term and the period to the next lease review.

1k. Policy For Financial Instruments

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

Incentives received to enter into a lease agreement are recognised in the profit and loss account over the shorter of the lease term and the period to the next lease review.

1l. Policy For Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discount due.

1m. Policy For Cash At Bank And In Hand

Cash at the bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1n. Policy For Creditors And Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value amount after allowing for any discount due.

1o. Policy For Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1p. Policy For Going Concern

At the year end the unrestricted funds are in surplus by £61,272. The Charity has developed a Business Plan including a Fund Raising Strategy to maximise income from its resources and minimise cost. Based upon the successful outcome of Fund Raising, Business Plans and Budgets 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 accounts. In making this decision the Trustees have considered a period of at least 12 months from the date these accounts are authorised for issue.

Covid-19 has had an effect on Daisy Inclusive UK and the community it serves. The safety and wellbeing of our staff, and the individuals who access our services is of paramount importance, and as a consequence of that Daisy has implemented Covid-19 safe guidance practices and procedures. As a result, some of our employees were furloughed and we applied for funding through the Coronavirus Job Retention fund. It has been vital to maintain a level of support to our community though, and the Charity has continued to offer services and support to disabled people and the community it serves. We have received Covid-19 support grant income from key revenue funders which has enabled us to offer support in difficult times to our community and we feel the majority of targets are still being met. At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and 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 accounts.

1q. Policy For Income Recognition

Items of income are recognised and included in the accounts when all of the following are met: (1) The charity has entitlement to the funds; (2) Any performance conditions attached to the income have been met or are fully within the control of the charity; (3) There is sufficient certainty that receipt of the income is considered probable and (4) The amount can be measured reliably.

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2022	2021
	£	£
Wages and salaries	211,518	214,961
Social security costs	8,655	8,932
Pension costs	5,460	5,122
	<u>225,633</u>	<u>229,015</u>

The average monthly head count was 18 employees with full time equivalent staff of 11 being one Chief Executive, one Admin and Finance and 9 Project and Service Delivery staff.

3. PENSION CONTRIBUTIONS

	2022	2021
	£	£
Pension contributions	5,460	5,122
	<u>5,460</u>	<u>5,122</u>

4. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Commercial Vehicles £	Fixtures and Fittings £	Equipment £	Total £
Cost					
At 01/03/2021	54,000	15,134	54,701	18,229	142,064
Additions	35,462	-	-	-	35,462
At 28/02/2022	89,462	15,134	54,701	18,229	177,526
Depreciation					
At 01/03/2021	5,400	3,783	40,122	17,879	67,184
For the year	8,946	3,783	5,028	291	18,048
At 28/02/2022	14,346	7,566	45,150	18,170	85,232
Net Book Amounts					
At 28/02/2022	75,116	7,568	9,551	59	92,294
At 28/02/2021	48,600	11,351	14,579	350	74,880

5. DEBTORS

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	3,106	8,334
Other debtors	2,928	4,499
	<u>6,034</u>	<u>12,833</u>

Daisy Inclusive UK

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	7,500	4,011
Taxation and social security	25,786	16,829
Other creditors	<u>17,846</u>	<u>11,742</u>
	<u><u>51,132</u></u>	<u><u>32,582</u></u>

The loan is from Sporting Capital Limited.

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	<u>18,125</u>	<u>25,989</u>
	<u><u>18,125</u></u>	<u><u>25,989</u></u>

The loan is from Sporting Capital Limited.

8. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 28/02/2022 there were 8 members.

Daisy Inclusive UK

9. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	10,199	57,761	(26,688)	-	41,272
Designated Activity and Development Fund	20,000	-	-	-	20,000
	<u>30,199</u>	<u>57,761</u>	<u>(26,688)</u>	<u>-</u>	<u>61,272</u>

Designated Activity and Development Fund

Funds set aside so that the charity can look forward and develop its services to young people with disabilities and their families, thereby continually enhancing and improving the personalised support to them and enriching young lives.

Daisy Inclusive UK

10. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Merseyside Police Crime Commissioner	833	11,666	(11,527)	-	972
PH Holt Foundation	-	9,464	(3,155)	-	6,309
Virador Capital Grant	300	-	(100)	-	200
Slam Streetgames UK Ltd	-	7,630	(7,630)	-	-
Sport England Revenue Fund	2,916	-	(2,916)	-	-
Liverpool City Council Community Resource Unit	1,083	13,000	(13,000)	-	1,083
Awards for All Revenue Fund	-	19,334	(10,286)	-	9,048
ComMutual Community Initiative Fund Capital Grant	1,800	-	(600)	-	1,200
Big Lottery	22,784	78,116	(81,371)	-	19,529
MYA You Project	1,389	16,668	(16,668)	-	1,389
Awards for All Capital Grant	5,596	-	(1,865)	-	3,731
Sport England Capital Grant	34,200	42,000	(7,346)	-	68,854
Biffa Capital Grant	11	-	(11)	-	-
Sport England VISPA	20,944	15,326	(20,944)	-	15,326
BBC Children in Need	2,642	-	(2,642)	-	-
Minibus Capital Fund	9,938	-	(3,312)	-	6,626
Community Foundation Revenue Fund	-	16,600	(4,767)	-	11,833
MPAC Liverpool	-	4,000	(4,000)	-	-
Small Capital Projects	700	-	(380)	-	320
Community Foundation for Lancashire & Merseyside - High Sheriff Capital Fund	680	-	(80)	-	600
Access to Work	-	5,216	(5,216)	-	-

Daisy Inclusive UK

National Foundation for Youth Music	5,443	10,972	(10,972)	-	5,443
NHS Inequalities Fund	-	10,995	(7,330)	-	3,665
Small Revenue Community Projects	-	10,294	(10,294)	-	-
Workers Education Association	-	18,909	(18,909)	-	-
LCVS	-	27,828	(23,401)	-	4,427
LJMU Pause Project	-	7,500	(3,125)	-	4,375
Corona Virus Job Retention Scheme	-	10,264	(10,264)	-	-
Julia and Hans Rausing Trust	-	74,465	(74,465)	-	-
Paul Hamlyn Foundation	-	20,000	(18,333)	-	1,667
	<u>111,259</u>	<u>430,247</u>	<u>(374,909)</u>	<u>-</u>	<u>166,597</u>

Merseyside Police Crime Commissioner

Victims services grant

PH Holt Foundation

Funds for disability hate crime

Virador Capital Grant

Capital Funds for multi use games area

Slam Streetgames UK Ltd

Funds for young persons activity and clubs

Sport England Revenue Fund

Funds for Covid 19 Strategy

Liverpool City Council Community Resource Unit

Funds for Youth and Play

Awards for All Revenue Fund

Funds for the Pause Project to support girls and women who are victims of domestic violence and abuse

ComMutual Community Initiative Fund Capital Grant

Capital Funds for multi use games area

Big Lottery

Funds for Salaries and on costs to support charitable objectives by delivering the Isolation to Inclusion Project

MYA You Project

Funds for Youth Opportunities Unlimited Project

Awards for All Capital Grant

Capital Funds for multi use games area

Sport England Capital Grant

Funds for sports track, canopy and groundworks

Biffa Capital Grant

Capital Funds for Kitchen costs and fit out

Sport England VISPA

Funds for Inclusive sports and Visually Impaired Sport and Play Activity

BBC Children in Need

Funds for an independent Living co-ordinator and on costs

Minibus Capital Fund

Funds for minibus from Sport England and Bruce Wake

Community Foundation Revenue Fund

Funds for equipment and the Pause Project

MPAC Liverpool

Funds for the Liverpool Play Project

Small Capital Projects

Capital Grant toward the Multi Use Games Area

Community Foundation for Lancashire & Merseyside - High Sheriff Capital Fund

Capital Funds for multi use games area

Access to Work

Funds for supporting people in work

National Foundation for Youth Music

Funds for musical activity with young people

NHS Inequalities Fund

Funds for tackling diabetes and inequality

Small Revenue Community Projects

Funds for core activities supporting the people we work with

Workers Education Association

Funds for the Make It Happen Project for workplace readiness

LCVS

Funds for health and wellbeing projects with the people we support

LJMU Pause Project

Funds for the Pause Project

Corona Virus Job Retention Scheme

Funds for job retention during pandemic

Julia and Hans Rausing Trust

Funds for youth Covid recovery

Paul Hamlyn Foundation

Funds for salary and on costs for sports coach and wellbeing officer

Sport England Revenue Fund

Funds for Covid 19 strategy

Daisy Inclusive UK

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Designated Fund	Restricted Funds	Total Funds
Tangible Fixed Assets	10,763	-	81,531	92,294
Net Current Assets	48,634	20,000	85,066	153,700
Creditors Due in More Than One Year	(18,125)	-	-	(18,125)
	<u>41,272</u>	<u>20,000</u>	<u>166,597</u>	<u>227,869</u>
	=====	=====	=====	=====

Daisy Inclusive UK

12. INCOMING RESOURCES

	2022	2021
MYA YOU Project Income	16,668	16,668
Access to Work	5,216	8,807
John Moores Foundation	7,500	-
Awards for All	19,334	10,000
Bank Interest Receivable	3	9
BBC Children In Need	-	15,682
Duchy of Lancaster (2021) Big Bike Revival Cycling UK (2020)	-	2,500
Big Lottery	78,116	92,683
Community Foundation Merseyside	16,600	5,000
National Foundation for Youth Music	10,972	10,973
Neighbourly	1,400	-
Arnold Clark	2,000	-
NHS Inequalities Fund	10,995	-
Furlough JRS Grants	10,264	27,301
LCVS	27,828	5,200
Liverpool City Council CRU, Project & Mayoral Fund Grants	15,850	16,360
Office of Police Crime Commissioner	11,666	34,966
MPAC	4,000	3,000
P H Holt Foundation	9,464	2,000
Steve Morgan Foundation	-	15,400
Charities Aid Foundation	-	10,000
Ironmongers (2021) Radio City (2022)	3,000	5,386
Donations: Leathersellers, Bruce Wake Foundation, Screwfix	-	9,588
Julia and Hans Rausing Youth Recovery Fund	74,465	-
Parent and Family Donation	1,000	-
Slam Streetgames UK Ltd	5,713	2,800
Paul Hamlyn Foundation	20,000	-
Sport England Capital, VIP (formerly VISPA) and Covid Support	57,326	78,948
Sundry Donations	702	4,264
Sundry Sales	57,100	12,433
WEA Fund	20,826	19,563
	488,008	409,531

13. GENERAL INFORMATION

Daisy Inclusive UK is a private company limited by guarantee, with charitable status and incorporated in England. Its registered office is Daisy Nucleus Academy, 2 Barnes Street, Everton, Liverpool, L6 5LB. The financial statements are presented in sterling which is the functional currency of the company.

14. LEGAL STATUS

Daisy Inclusive UK is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

15. TAXATION STATUS

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

16. LEASING COMMITMENTS

On 1st December 2014 the charity commenced a 10 year lease agreement with Liverpool City Council for the premises at 2 Barnes Street, Everton now called Daisy Nucleus Academy or DNA. The rent of these premises is free with Daisy paying the building running costs.

Daisy Inclusive UK

17. TOTAL RESOURCES EXPENDED

Administration and Support Costs include office administration, stationery, computer, telephone, subscriptions, printing, postage and office consumable expenses. Direct charitable activity costs include all the associated costs of project service delivery for beneficiaries

	2022	2021
Direct Charitable Activity Costs	120,170	110,423
Premises Costs	12,329	12,477
Staff Costs	225,633	229,015
Administration and Support Costs	39,472	9,264
Finance Costs	1,893	8,319
	399,497	369,498
Governance Costs		
Accountancy	2,100	2,088
	401,597	371,586

DAISY INCLUSIVE UK

England & Wales - Charity number 1140148

Accounts

Registered number: 07512600

Charity number: 1140148

Daisy Inclusive UK

INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 28/02/2021

Prepared By:

Harvey Guinan LLP
Chartered Certified Accountants
310/311 Vanilla Factory
39 Fleet Street
Liverpool
Merseyside
L1 4AR

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28/02/2021**

TRUSTEES

Elaine Drew
Adele Dunne
Connor Sumner (appointed 26/04/2021)
Jordyn Layfield
Michelle Taylor
Michelle Walker
Ella Houston
Steven Garney

SECRETARY

Eva Eelen

REGISTERED OFFICE

Daisy Nucleus Academy
2, Barnes Street, Everton
Liverpool
Merseyside
L6 5LB

COMPANY NUMBER

07512600

CHARITY NUMBER

1140148

BANKERS

HSBC, 525 Prescot Road, Old Swan, Liverpool L13 5UU

SOLICITORS

Excello Law, One Derby Square, Liverpool L2 9XX

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28/02/2021**

INDEPENDENT EXAMINER Julie Guinan FCCA

Harvey Guinan LLP
Chartered Certified Accountants
310/311 Vanilla Factory
39 Fleet Street
Liverpool
Merseyside
L1 4AR

ACCOUNTS
FOR THE YEAR ENDED 28/02/2021

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FOR THE YEAR ENDED 28/02/2021

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 28/02/2021

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2016)

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to promote the independence of disabled people for the public benefit .

The charity's objects are specifically restricted to the following: To promote the independence of disabled people for the public benefit in particular, but not exclusively, their independent living and social inclusion by: promoting and running activities that foster a greater understanding of disability; working to eliminate all forms of discrimination on the grounds of disability; advancing the education of disabled people and society in general through support advice and guidance; promoting social inclusion and the integration of disabled people through provision of and access to sport and recreational activities for their benefit; and promoting social inclusion and the integration of disabled people through access to employment.

STRUCTURE GOVERNANCE AND MANAGEMENT

Daisy Inclusive UK is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 February 2011. It is registered as a charity with the Charity Commission.

The Board and management have developed an organisational structure and plan identifying policy and practices to deliver the aims and objectives of the charity. The Board meet with employees in attendance to evaluate the organisation and plan.

TRUSTEES

The names of the present trustees, all of whom held office during the year, are shown on page 1.

Key management personnel: Chief Executive David Kelly

No remuneration is paid to any trustee for their services as a trustee and no trustee had a material interest in any of the charity's contracts.

There are no related party transactions to report.

FOR THE YEAR ENDED 28/02/2021

TRUSTEES' REPORT

TRUSTEES RESPONSIBILITIES

The Charity Trustees (who are also the directors of Daisy Inclusive UK for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the financial statements the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the charities SORP;

make judgments 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;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements 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.

PAY POLICY OF SENIOR STAFF

The pay of senior staff reflects the skills and experience required and current rates in the sector.

INDUCTION TRAINING TRUSTEES

Trustees are selected based upon their professional skills to complement those of the existing trustees or replace those of retiring trustees. Current trustees bring appropriate skills and experience. All are committed to disability awareness. Induction involves attending trustees' meetings prior to appointment, meeting the other trustees and receiving copies of policies, business plans and accounts. Training needs are continually assessed and implemented as required

FOR THE YEAR ENDED 28/02/2021

TRUSTEES' REPORT

OUR VOLUNTEERS

The Charity is very involved in the local community and receives voluntary help with fund raising and running events for which we thank our friends for their loyal support and service.

RISK MANAGEMENT

The charity is reviewing the strategy, systems and procedures to mitigate those risks to which it is exposed and ensure that these are designed to minimise potential impact should they materialise. The risk of shortfalls of revenue funding and other income has been given serious consideration by the Board and management in order to plan for a sustainable entity

ACHIEVEMENTS AND PERFORMANCE

This has been an extraordinary time for Daisy Inclusive UK and indeed the world with the Covid 19 pandemic; this being the major enforcer of major decisions and plans Daisy had throughout this time.

We were dynamic in implementing our Covid 19 intervention strategy which enabled us to focus on the needs of the vulnerable with our community. We have helped over 100 families on a weekly basis, with much needed food and provisions.

We work closely with existing and new partners to ensure we develop a well drilled strategy of bringing in food and support including delivery of single, couple and family parcels. We work closely with Liverpool Football Club, Rotunda, LCVS and Merseyside Police, as well local businesses.

We have continued this service, but have streamlined this service since lockdown restrictions have been lifted. We were one of the few charities within Merseyside who remained open and active, delivering face to face. Feedback from parents and beneficiaries highlighted that they wouldn't be alive without our support. We were unable to utilise our building for rental, the cafe and the table top sales, so it is estimated we lost £90,000 of charitable income.

We were awarded approximately £150,000 in Covid 19 related support funding, this kept our charity afloat and gave us financial capacity to both continue and adapt our Covid 19 intervention strategy. In July 2021 we were able to open fully and return to some sort of normality with numbers of beneficiaries increasing, and all links in our Daisy Chain continuing. Sports England has been supportive of our charity resulting in the completion of our track and a roof for the inclusive sports zone. This has given us the capacity to increase number and time as we work during winter hours utilising floodlights and the roof. Financially, Daisy is in a good position having increased our reserves this year helped by a regular funding stream from Sports England, Big Lottery, CCG, Liverpool City Council and ESF. It is envisaged with the lifting of restrictions we can begin to resume our charitable funding and bringing in unrestricted funds.

FOR THE YEAR ENDED 28/02/2021

TRUSTEES' REPORT

We would like to thank all our trustees, staff and beneficiaries for believing in the Daisy ethos and getting through the last two years during these unprecedented times. We have a funding strategy and business plan in place to ensure we can develop in the future.

Throughout these unprecedented times, we have implemented and followed all mandatory and recommend guidelines including social distancing, face coverings, lateral flow testing and vaccination.

DISABILITY CONFIDENT

Disability Confident is a government scheme designed to help organisations gain the benefits from employing people with disabilities, helping them reach their true potential.

There are three levels of Disability Confident. Daisy Inclusive UK is the highest level, a Disability Confident Leader. As such we are committed to recruiting and retaining disabled employees offering:

- Guaranteed interviews to disabled people who meet minimum job requirements.
- A person-centred approach, recognising that everyone is different, tuning into each individual.
- Disability Awareness Training for all staff.
- Regular team meetings and 1-2-1's ensuring free-flowing communication throughout the charity.
- A forum where people can discuss any issues.

As a Disability Confident Leader we also encourage and support other organisations to become disability confident:

- Disability Awareness Training to education establishments, businesses and individuals.
- Disability Business Confidence Quality Mark.
- Supporting organisations on their journey to becoming Disability Confident.

FINANCIAL REVIEW

The statement of financial activities is on page 11. Total incoming resources were £409,531 (2020 £299,624) and total outgoing resources were £371,586 (2020 £252,229) giving rise to net incoming resources of £37,945 (2020 net incoming resources £46,395) for the year. There were net incoming resources on the unrestricted fund of £29,301 and net incoming resources of £8,644 on the restricted funds. Total funds at 28 February 2021 were £141,458 in surplus (2020 £103,513) comprising unrestricted funds of £30,199 (2020 £898) and restricted funds of £111,259 (2020 £102,615).

Unrestricted funds of £30,199 are made up of £10,199 general funds and £20,000 designated by the trustees for activity and development to further enhance the services to young people with disabilities and their families as described in the notes to the accounts.

FOR THE YEAR ENDED 28/02/2021

TRUSTEES' REPORT

During 2020-21 the Charity successfully widened its fund raising activity delivering against a new business plan designed to create resilience.

RESERVES POLICY

The charity is run on a not for profit basis, but for prudent management the Board would ideally wish to establish a level of free revenue reserves sufficient to cover 3 months' staff costs and overheads which at current levels would be in the region of £62,689 to guard against contingencies or reduced fundraising opportunities. At 28 February 2021 the level of free reserves (being those funds not tied up in fixed assets designated or restricted funds). was £11,456 in deficit. The Trustees and management have prepared business plans the objective of which is to provide for adequate cash flows and funds and to manage the day to day operations within the current level of resources. Income Generation is an ongoing activity for sustainability and progress has been made in establishing positive reserves but the charity continually monitors achievement against the plan to meet its objectives. The Charity has successfully increased its general fund in 2020-2021 by £9,292 and transferred a further £20,000 to a designated fund. The Charity is grateful to the support of key funders in a difficult covid -19 year. The Trustees plan to build a reserve sufficient to support the activity of the Charity and develop a sustainable Charity.

FUTURE PLANS

We look forward to a positive 2021/2022, when we aim to increase the numbers using our services through continuing to inspire and promote inclusion through sport, education and employment. We will continue to put in place opportunities identified through our Business Plan, bringing in additional revenue. We aim for every strand of the Daisy Chain to be self-sufficient.

Fundraising

We have greatly expanded our fundraising outreach to widen our sources of income that support and develop our activities. .

Conclusion

We have strongly built upon the plans formed in the previous financial year, bringing in significant grant funding. It is our aim to increase self generated income as covid practices allow. We continue to implement the capacity building measures identified through the business plan and whilst we have made significant progress, we anticipate developments in income sources and activity.

Pandemic

FOR THE YEAR ENDED 28/02/2021

TRUSTEES' REPORT

The pandemic has had an effect on our community but we would like to thank our funders during the pandemic as their contributions have enabled us to support people and make a difference to their lives. Some staff have been furloughed and we have applied for funding through the Coronavirus Job Retention Scheme. Other staff have continued to deliver our core services and enhancements in a safe environment.

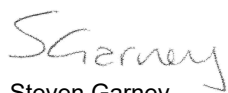
We look forward to developing our Charity with the generous support of our funders to whom we are very grateful.

DELIVER PUBLIC BENEFIT

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. Our main activities are inclusive and accessible thereby providing public benefit.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 23/12/2021



Steven Garney
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DAISY INCLUSIVE UK
FOR THE YEAR ENDED 28/02/2021**

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

I report on the accounts of the charity for the year ended 28/02/2021 , which are set out herein.

As the charity's trustees of the Company (who are also the directors of the company 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).

BASIS OF INDEPENDENT EXAMINERS REPORT

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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 section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINERS STATEMENT

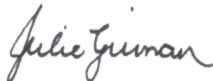
The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP FRS102.

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.

Independent Examiner: Julie Guinan FCCA

 23/12/2021

Harvey Guinan, Chartered Certified Accountants, 3 10/311 Vanilla Factory, 39 Fleet Street, Liverpool L1 4AR

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DAISY INCLUSIVE UK
FOR THE YEAR ENDED 28/02/2021**

Date: 23/12/2021

Daisy Inclusive UK

**Statement of Financial Activities
for the year ended 28/02/2021**

			2021	<i>2020</i>
	Unrestricted funds	Restricted funds	Total	<i>Total</i>
	£	£	£	£
Income				
Income from generated funds				
Income from Investments	9	-	9	16
Income from charitable activities	63,561	345,961	409,522	298,608
Total Income	63,570	345,961	409,531	298,624
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	34,269	337,317	371,586	252,229
Total Expenses	34,269	337,317	371,586	252,229
Net Income	29,301	8,644	37,945	46,395
Net movement in funds:				
Net income for the year	29,301	8,644	37,945	46,395
Total funds brought forward	898	102,615	103,513	57,118
Net funds carried forward	30,199	111,259	141,458	103,513

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Daisy Inclusive UK

BALANCE SHEET AT 28/02/2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	4	74,880	25,166
CURRENT ASSETS			
Debtors (amounts falling due within one year)	5	12,833	13,440
Cash at bank and in hand		<u>112,316</u>	<u>82,456</u>
		125,149	95,896
CREDITORS: Amounts falling due within one year	6	<u>32,582</u>	<u>17,549</u>
NET CURRENT ASSETS		92,567	78,347
TOTAL ASSETS LESS CURRENT LIABILITIES		167,447	103,513
CREDITORS: Amounts falling due after more than one year	7	25,989	-
NET ASSETS		<u>141,458</u>	<u>103,513</u>
RESERVES			
Unrestricted funds	9		
General fund		10,199	898
Designated funds		20,000	-
Restricted funds	10	<u>111,259</u>	<u>102,615</u>
		<u>141,458</u>	<u>103,513</u>

For the year ending 28/02/2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 23/12/2021 and signed on their behalf by

SGarney

Steven Garney
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28/02/2021**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. 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. Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	straight line 10%
Commercial Vehicles	straight line 25%
Fixtures and Fittings	straight line 20%
Equipment	straight line 20%

1g. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts. The charity is not registered for value added tax.

1i. Leasing Commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account on a straight line basis.

1j. Policy On Leasing Commitments

Rentals payable under operating leases are charged to the income and expenditure account on a straight-line basis over the term of the lease.

Incentives received to enter into a lease agreement are recognised in the profit and loss account over the shorter of the lease term and the period to the next lease review.

1k. Policy For Financial Instruments

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

Incentives received to enter into a lease agreement are recognised in the profit and loss account over the shorter of the lease term and the period to the next lease review.

1l. Policy For Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discount due.

1m. Policy For Cash At Bank And In Hand

Cash at the bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1n. Policy For Creditors And Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value amount after allowing for any discount due.

1o. Policy For Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1p. Policy For Going Concern

At the year end the unrestricted funds are in surplus by £30,199. The Charity has developed a Business Plan including a Fund Raising Strategy to maximise income from its resources and minimise cost. Based upon the successful outcome of Fund Raising, Business Plans and Budgets 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 accounts. In making this decision the Trustees have considered a period of at least 12 months from the date these accounts are authorised for issue.

Covid-19 has had an effect on Daisy Inclusive UK and the community it serves. The safety and wellbeing of our staff, and the individuals who access our services is of paramount importance, and as a consequence of that Daisy has implemented Covid-19 safe guidance practices and procedures. As a result, some of our employees were furloughed and we applied for funding through the Coronavirus Job Retention fund. It has been vital to maintain a level of support to our community though, and the Charity has continued to offer services and support to disabled people and the community it serves. We have received Covid-19 support grant income from key revenue funders which has enabled us to offer support in difficult times to our community and we feel the majority of targets are still being met. At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and 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 accounts.

1q. Policy For Income Recognition

Items of income are recognised and included in the accounts when all of the following are met: (1) The charity has entitlement to the funds; (2) Any performance conditions attached to the income have been met or are fully within the control of the charity; (3) There is sufficient certainty that receipt of the income is considered probable and (4) The amount can be measured reliably.

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2021	2020
	£	£
Wages and salaries	214,961	160,820
Social security costs	8,932	4,285
Pension costs	5,122	2,818
	<u>229,015</u>	<u>167,923</u>

The average monthly head count was 18 employees with full time equivalent staff of 11 being one Chief Executive, one Admin and Finance and 9 Project and Service Delivery staff.

3. PENSION CONTRIBUTIONS

	2021	2020
	£	£
Pension contributions	5,122	2,818
	<u>5,122</u>	<u>2,818</u>

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4. TANGIBLE FIXED ASSETS

	Plant and Machinery	Commercial Vehicles	Fixtures and Fittings	Equipment	Total
	£	£	£	£	£
Cost					
At 01/03/2020	-	4,100	54,701	18,229	77,030
Additions	54,000	15,134	-	-	69,134
Disposals	-	(4,100)	-	-	(4,100)
At 28/02/2021	<u>54,000</u>	<u>15,134</u>	<u>54,701</u>	<u>18,229</u>	<u>142,064</u>
Depreciation					
At 01/03/2020	-	4,100	30,175	17,589	51,864
Disposals	-	(4,100)	-	-	(4,100)
For the year	<u>5,400</u>	<u>3,783</u>	<u>9,947</u>	<u>290</u>	<u>19,420</u>
At 28/02/2021	<u>5,400</u>	<u>3,783</u>	<u>40,122</u>	<u>17,879</u>	<u>67,184</u>
Net Book Amounts					
At 28/02/2021	<u>48,600</u>	<u>11,351</u>	<u>14,579</u>	<u>350</u>	<u>74,880</u>
At 29/02/2020	<u>-</u>	<u>-</u>	<u>24,526</u>	<u>640</u>	<u>25,166</u>

5. DEBTORS

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	8,334	7,948
Other debtors	4,499	5,492
	<u>12,833</u>	<u>13,440</u>

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	<i>2020</i>
	£	£
Bank loans and overdrafts	4,011	-
Taxation and social security	16,829	13,088
Other creditors	<u>11,742</u>	<u>4,461</u>
	<u>32,582</u>	<u>17,549</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	<i>2020</i>
	£	£
Bank loans and overdrafts	<u>25,989</u>	<u>-</u>
	<u>25,989</u>	<u>-</u>

8. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 28/02/2021 there were 8 members.

9. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	898	63,570	(34,269)	(20,000)	10,199
Designated Activity and Development Fund	-	-	-	20,000	20,000
	<u>898</u>	<u>63,570</u>	<u>(34,269)</u>	<u>-</u>	<u>30,199</u>

Designated Activity and Development Fund

Funds set aside so that the charity can look forward and develop its services to young people with disabilities and their families, thereby continually enhancing and improving the personalised support to them and enriching young lives.

10. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Merseyside Police Crime Commissioner	833	26,716	(26,716)	-	833
PH Holt Foundation	-	2,000	(2,000)	-	-
Virador Capital Grant	400	-	(100)	-	300
Slam Streetgames UK Ltd	1,627	2,800	(4,427)	-	-
The Reach Fund	3,750	-	(3,750)	-	-
Liverpool City Council Community Resource Unit	1,083	13,000	(13,000)	-	1,083
Funds for Daisy Core Projects	2,075	7,088	(9,163)	-	-
ComMutual Community Initiative Fund Capital Grant	2,400	-	(600)	-	1,800
Big Lottery	25,468	82,699	(85,383)	-	22,784
MYA You Project	1,389	16,668	(16,668)	-	1,389
Awards for All Capital Grant	7,461	-	(1,865)	-	5,596
Sport England Capital Grant	-	46,165	(11,965)	-	34,200
Biffa Capital Grant	4,931	-	(4,920)	-	11
Sport England VISPA	19,425	22,783	(21,264)	-	20,944
BBC Children in Need	2,033	15,682	(15,073)	-	2,642
Minibus Fund	-	13,250	(3,312)	-	9,938
Henry Smith Charity	27,900	-	(27,900)	-	-
MPAC Liverpool	-	3,000	(3,000)	-	-
Liverpool City Council Capital Grant	800	-	(100)	-	700
Community Foundation for Lancashire & Merseyside - High Sheriff Fund	1,040	-	(360)	-	680
ILM and Access to Work	-	8,807	(8,807)	-	-

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National Foundation for Youth Music	-	10,973	(5,530)	-	5,443
Steve Morgan Foundation	-	15,400	(15,400)	-	-
Mayoral Neighbourhood Fund	-	3,360	(3,360)	-	-
Community Foundation	-	5,000	(5,000)	-	-
LCVS	-	5,200	(5,200)	-	-
Awards for All	-	10,000	(10,000)	-	-
Charities Aid Foundation	-	10,000	(10,000)	-	-
National Lottery Covid Response	-	9,984	(9,984)	-	-
Ironmongers	-	5,386	(5,386)	-	-
Sport England Revenue Fund	-	10,000	(7,084)	-	2,916
		<u>102,615</u>	<u>345,961</u>	<u>(337,317)</u>	<u>-</u>
					<u>111,259</u>

Merseyside Police Crime Commissioner

Victims services grant

PH Holt Foundation

Funds for disability hate crime

Virador Capital Grant

Capital Funds for multi use games area

Slam Streetgames UK Ltd

Funds for young persons activity and clubs

The Reach Fund

Funds for Capacity Building

Liverpool City Council Community Resource Unit

Funds for Youth and Play

Funds for Daisy Core Projects

Funds from Groundworks - Carriers For Causes and Anne Duchess of Westminster Charity

ComMutual Community Initiative Fund Capital Grant

Capital Funds for multi use games area

Big Lottery

Funds for Salaries and on costs to support charitable objectives by delivering the Isolation to Inclusion Project

MYA You Project

Funds for Youth Opportunities Unlimited Project

Awards for All Capital Grant

Capital Funds for multi use games area

Sport England Capital Grant

Funds for sports track

Biffa Capital Grant

Capital Funds for Kitchen costs and fit out

Sport England VISPA

Funds for Inclusive sports and Visually Impaired Sport and Play Activity

BBC Children in Need

Funds for an independent Living co-ordinator and on costs

Minibus Fund

Funds for minibus from Sport England and Bruce Wake

Henry Smith Charity

Funds for salaries and on costs of Workers with Young People

MPAC Liverpool

Funds for the Liverpool Play Project

Liverpool City Council Capital Grant

Capital Grant toward the Multi Use Games Area

Community Foundation for Lancashire & Merseyside - High Sheriff Fund

Capital Funds for multi use games area

ILM and Access to Work

Funds for supporting people in work

National Foundation for Youth Music

Funds for musicsl activity with young people

Steve Morgan Foundation

Covid response grant and funds for salary costs of Isolation to Inclusion project

Mayoral Neighbourhood Fund

Funds for club activities and essential community support

Community Foundation

Funds for Covid support

LCVS

Funds for activitirs and Covid support

Awards for All

Funds for Covid support

Charities Aid Foundation

Funds for Covid support

National Lottery Covid Response

Funds for Covid support

Ironmongers

Funds for Covid support

Sport England Revenue Fund

Funds for Covid 19 strategy

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Designated Fund	Restricted Funds	Total Funds
Tangible Fixed Assets	21,655	-	53,225	74,880
Net Current Assets	14,533	20,000	58,034	92,567
Creditors Due in More Than One Year	(25,989)	-	-	(25,989)
	-----	-----	-----	-----
	10,199	20,000	111,259	141,458
	=====	=====	=====	=====

12. INCOMING RESOURCES

	2021	2020
MYA YOU Project Income	16,668	16,668
Access to Work	8,807	13,114
Anne Duchess of Westminster Charity	-	2,500
Awards for All	10,000	-
Bank Interest Receivable	9	16
BBC Children In Need	15,682	12,683
Duchy of Lancaster (2021) Big Bike Revival Cycling UK (2020)	2,500	977
Big Lottery	92,683	43,641
Community Foundation Merseyside	5,000	-
National Foundation for Youth Music	10,973	-
Groundworks	-	1,250
Henry Smith Charity	-	37,100
ILM Grant	-	9,776
Furlough JRS Grants	27,301	-
LCVS	5,200	-
Liverpool City Council CRU, Project & Mayoral Fund Grants	16,360	20,833
Office of Police Crime Commissioner	34,966	1,500
MPAC	3,000	1,648
P H Holt Foundation	2,000	-
Steve Morgan Foundation	15,400	-
Charities Aid Foundation	10,000	-
Ironmongers (2021) Radio City (2020)	5,386	1,500
Donations: Leathersellers, Bruce Wake Foundation, Screwfix	9,588	-
The Reach Fund	-	9,252
Rental Income	-	2,470
Slam Streetgames UK Ltd	2,800	1,500
Small Activity Grants	-	2,094
Sport England Capital, VIP (formerly VISPA) and Covid Support	78,948	48,397
Sundry Donations	4,264	4,554
Sundry Sales	12,433	62,269
WEA Fund	19,563	4,882
	-----	-----
	409,531	298,624

13. GENERAL INFORMATION

Daisy Inclusive UK is a private company limited by guarantee, with charitable status and incorporated in England. Its registered office is Daisy Nucleus Academy, 2 Barnes Street, Everton, Liverpool, L6 5LB. The financial statements are presented in sterling which is the functional currency of the company.

14. LEGAL STATUS

Daisy Inclusive UK is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

15. TAXATION STATUS

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

16. LEASING COMMITMENTS

On 1st December 2014 the charity commenced a 10 year lease agreement with Liverpool City Council for the premises at 2 Barnes Street, Everton now called Daisy Nucleus Academy or DNA. The rent of these premises is free with Daisy paying the building running costs.

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17. TOTAL RESOURCES EXPENDED

Administration and Support Costs include office administration, stationery, computer, telephone, subscriptions, printing, postage and office consumable expenses. Direct charitable activity costs include all the associated costs of project service delivery for beneficiaries

	2021	2020
Direct Charitable Activity Costs	110,423	51,321
Premises Costs	12,477	1,449
Staff Costs	229,015	166,823
Administration and Support Costs	9,264	30,536
Finance Costs	8,319	-
	369,498	250,129
Governance Costs		
Accountancy	2,088	2,100
	371,586	252,229