

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
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**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
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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.

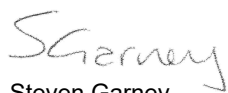
We look forward to developing our Charity with the generous support of our funders to whom we are very grateful.

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

**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>

Daisy Inclusive UK

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>

Daisy Inclusive UK

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><u>32,582</u></u>	<u><u>17,549</u></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><u>25,989</u></u>	<u><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)	-	-

Daisy Inclusive UK

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>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.

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

	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	-
	<hr/>	<hr/>
	369,498	250,129
	<hr/>	<hr/>
Governance Costs		
Accountancy	2,088	2,100
	<hr/>	<hr/>
	371,586	252,229
	<hr/>	<hr/>