

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
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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.

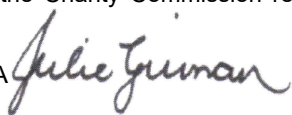
I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- 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**

			2024	2023
	Unrestricted funds	Restricted funds	Total	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>43,144</u>	<u>12,080</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>60,654</u>	<u>62,065</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>7,546</u>	<u>10,625</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
	<hr/> 496,320	<hr/> 513,516
Governance Costs		
Accountancy	2,100	2,100
	<hr/> 498,420	<hr/> 515,616