
DANIEL'S DEN LTD

(Company registered by guarantee no. 05303714,
registered charity no. 1147172)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

DANIEL'S DEN LTD

(Company limited by guarantee no. 05303714; **registered charity no. 1147172**)

REPORT AND FINANCIAL STATEMENTS **for the year ended 31 August 2021**

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DANIEL'S DEN LTD

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REFERENCE AND ADMINISTRATIVE DETAILS

for the year ended 31 August 2021

Trustees	Joanna Gordon Ronald Herbert Keith Brown Caroline Winterburn Ketan Sheth Judith Abbott Yvonne Smith
Charity reg. no.	1147172
Company no.	05303714
Registered office	38 Berkhamsted Avenue Wembley Middlesex HA9 6DT
Independent examiner	Charles Ssempijja, FCA NFP Accountants Ltd 3rd Floor, 86-90 Paul Street London EC2A 4NE
Bankers	HSBC Plc 16 King Street, Covent Garden London WC2E 8JF

TRUSTEES' ANNUAL REPORT
for the year ended 31 August 2021

The Trustees, who are the directors of the company for the purposes of company law, present their annual report and financial statements of the charity for the year ended 31 August 2021. This Trustees' Annual Report is also the director's report for company law purposes. The Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of this SORP.

In preparing this report, the Board of Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

Structure, Governance and Management

Structure and governing document

Daniel's Den Ltd is a registered Charity number 114172 and was converted, on 28 March 2022, to a Charitable Incorporated Organisation when a new constitution was adopted.

Organisational structure and decision making

The governance of the Charity is the responsibility of the Trustees. Day to day management is by the Chief Executive Officer, who draws on the support and expertise of the highly experienced Board of Trustees as needed.

Appointment of Trustees

Trustees are elected and co-opted under the terms of the Articles of Association and the Charity's own procedures. Regular reviews are held to identify any expertise gaps within the Board of Trustees and appointments are made where required to strengthen the Board of Trustees, subject to all trustees' approval.

When it is necessary to appoint new trustees, due to either a trustee stepping down or a gap of expertise in the board is identified, recruitment will initially begin through the networks of the board and management team. Applicants will be reviewed by trustees and the successful applicant will be invited to attend a trustee meeting. Following this, on the provision that the board are satisfied and the applicant still wishes to join the trustee board, they will be appointed.

No other person or external body is entitled to appoint any trustees of the Charity. The Trustees who served during the period and after the year end are shown on page 1.

Trustee induction and training

The Charity provides new trustees with an induction pack and mentoring from the Chair. The Charity has limited resources for formal training of the trustee body. However, on-going training opportunities are announced to trustees when these become available pro bono.

TRUSTEES' ANNUAL REPORT
for the year ended 31 August 2021

Related party relationships

The Charity has considered the disclosure requirements of the SORP for related party relationships. The Charity has no related party connections with other organisations. The trustees consider that the members of the board, and their close connections, to be the only related parties of the Charity. All trustees give their time voluntarily and receive no benefits from the Charity.

Trustees are required to disclose all relevant interests and register them with the Chair of Trustees and to withdraw from decisions where a conflict of interest arises.

Pay policy for senior staff

The pay of the Charity's Chief Executive Officer is reviewed annually. The trustees draw on their knowledge of the sector and common practice in other charities of similar size to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Risk Management

The Board of Trustees fully accepts its responsibilities for ensuring that the major risks to which the Charity is exposed are identified, and that there are systems and procedures in place to mitigate those risks. The Charity has a Finance and Risk Sub Committee (FRSC) which monitors the risks and reports to the Board. The Charity maintains a risk register. The principal risk identified is that the Charity will not have funding in place to replace the income from the Reaching Communities grant which comes to an end in 2023. There is a mitigation strategy in place to deal with this risk but there remains a possibility that the funding stream may not continue.

Objectives and activities

Purposes and principal activities

To enhance the development and education of children up to and including eleven years of age, but primarily those under statutory school age, by encouraging parents and carers to understand and provide for the needs of their children through community groups and by:

- a) offering appropriate play facilities and training courses, together with the right of parents / carers to take responsibility for, and to become involved in, the activities of such groups, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion, disability or means.
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.
- b) enhancing the development of family life in accordance with biblical principles.

These objects shall be undertaken in accordance with Christian principles whilst recognising the diversity of a multi-faith society.

TRUSTEES' ANNUAL REPORT
for the year ended 31 August 2021

Beneficiaries of our services

- Babies, toddlers, parents, carers, childminders
- Volunteers
- Venue host partners
- Community partners
- Local businesses via an opportunity to fulfil their corporate social responsibility via our network
- Other toddler groups & their leaders
- National organisations in the family support space (eg, 1001 Days, Spurgeons, Care for the Family)

Principal activities

To have family life valued in all levels of society both locally and nationally. This year has been particularly difficult since the groups were unable to meet in person due to the Covid Pandemic. The Charity quickly changed its method of delivery to use Zoom and Facebook to interact with the families. This was achieved by:

- Establishing and running parent and toddler groups, recognised as first rate by users. This was done primarily through a hybrid model utilising physical craft packs and online sessions. Providing an equal opportunity to access our services regardless of cultural, geographical and socio-economic backgrounds.
- Offering parenting support, through our weekly hotspot interactive chat on Facebook Live. Discussing parenting issues. Parenting Postcards that were sent in the post to new members, Video interviews with local services such as Oral Health & Local Libraries. Signposting via Social Media posts, answering comments, highlighting useful services and activities.
- Enabling people to recognise the value of parent and toddler groups through our response to running a Parent and Toddler group via a hybrid model. Sharing best practice with members of the council, national organisations in the parent support space and even international mediaplatforms.
- Fostering mutual cooperation and support for toddler groups, hosting city and nationwide monthly Zoom sessions for toddler group leaders. Coordinating content across the 32 London Boroughs shining a light on good new stories in their area. Hosting events to encourage toddler group leaders across the UK to share experiences and learn from one another. Produced resources that would contribute to a national parent and toddler group programme.
- Supporting the choice of stay-at-home parents and raising awareness of the value they bring to society – in the year in which parents had to stay at home with their children provided the opportunity for insight and empathy.

Public benefit

The Board of Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

TRUSTEES' ANNUAL REPORT
for the year ended 31 August 2021

Achievements and performance

The trustees review the aims, objectives and activities of the Charity each year. This report looks at what the Charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the Charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the Charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

During the year the following projects, activities and events have taken place:-

We spent the whole year running sessions online through Zoom, Facebook, and other forms of social media. Only in the last few weeks of the summer term were we able to run some outdoor in-person sessions and how good they felt.



Daniel's Den at Home: The year got off to a great start with the launch of our Daniel's Den at Home project. This included producing craft packs, running weekly Facebook Live sessions introducing the theme/craft for the coming week and running 7 Zoom sessions a week in each of our localities.

With funding from the National Lottery Community Fund, we were able to produce Craft Packs in our own branded green Craft Bags. Each pack had basic contents including scissors, glue stick, playdough, sketch book, crayons, and information. It also contained themed crafts based on a book/theme with a detailed craft handbook. We used the crafts we would have been doing in our in-person sessions and, throughout the year, we have refined and developed our crafts, with a focus on recycling and using everyday things in the home. The legacy of this is huge, as we finally have honed our crafts into a two-year programme with accompanying handbooks.

'The handbook you supply is fantastic. I follow the instructions and my daughter now thinks I am an expert with crafts' Martin – a parent.



Craft packs in the future: When the funding ended the trustees agreed to continue to fund these packs, demonstrating the recognition of the value of them. In fact, many of these have gone to families in certain key points of life for example: bereavement, new baby, staying with grandparents, etc and it has raised the potential for making them available for sale. We are exploring this.



Over the year we gave out 440 craft packs. We did 52 Facebook Live session – average viewing figures were 160. We ran 150 Zoom sessions. Attendance wasn't what it would have been if we had run in-person groups but those who attended benefitted hugely.

TRUSTEES' ANNUAL REPORT
for the year ended 31 August 2021

Digital Poverty

We are keenly aware that offering activities online is not a 'one size fits all' and many of our families did not, or could not, access them at all. In our feedback fortnight, 50% said they hadn't attended and many more did not respond to the question because they weren't online. Reasons for this include:

- Child has too much screen time and/or won't sit still (a misconceived prerequisite for joining the sessions)
- Not enough devices in the home
- Unreliable internet access
- Lack of skills

We addressed some of this. A random tweet about a family needing another device so their little one could join led to a donation from a well-wisher in Derbyshire – they wanted to pay it forward 'I recognise my granddaughter has so much and I don't want another child to miss out'.

Donations from a local company, Sisk, included 2 laptops and an iPad, and this enabled our team to work from home.

Iva is one of our volunteers who didn't have a smart phone or computer. Thanks to cooperation between the local vicar and one of our session leaders she was given access to a computer and developed skills in using Zoom. This way she was able to engage in the online toddler groups.

Volunteers

The commitment and dedication of our volunteers continues to amaze the Trustees. Throughout this year they have volunteered for a total of over 1000 hours. Whether it is snipping crafts, putting together craft packs, ringing people up, joining Zoom sessions, carol singing, making videos etc – they have done an amazing job. Our sense of teamwork has grown in the midst of the pandemic, and we have recruited new people to the team. Going online has made our activities much more visible to the wider community and this has piqued interest.

Staff

The Reaching Communities funding has given us the opportunity to recruit new members of the team and in the midst of the pandemic, this has been a challenge. We brought on board a new full time Operations Manager who helped start the restructuring of our systems. She left in February, and we are delighted we've been able to appoint a new Operations Manager, Natalie Fabello, who is relishing the opportunity to work with our various teams in a hands-on way. She is born and bred in Brent and has a vision to see DD growing. We have several people in part-time roles and are endeavouring to build a staff team that can serve the vision of our Charity. Bringing clarity to working processes is evolving as we combine working from home with working in the office.

Robust systems

The new website went live during this year. This is integrated with a new database. A new finance system is being introduced. These will provide a sound base for our operations in the future and enable us to be much more responsive. We are developing our monitoring and evaluation process and refining our Theory of Change.

TRUSTEES' ANNUAL REPORT
for the year ended 31 August 2021

Fundraising

We have been very grateful for the Reaching Communities funding as this has allowed us to develop our staffing and systems, enabling the secure development of more groups. We recognise that we need to secure funding for the future as our income from donations from the group users and others is not sufficient to cover our costs. We are urgently addressing this with our new fundraising strategy.

Venues

We didn't open any new physical venues in 2020-2021 albeit our presence online was new. Plans are in place to open a new one in Chalkhill Community Centre in Wembley in September 2021 and this connection again came from us being visible to others.

Projects

Sowing Seeds

One of the huge successes of the year has been our Sowing Seeds project. The idea for this project has been in our minds for years and was truly sparked by two comments made in our sessions, pre-pandemic. At one of our Dads' Zone sessions, a dad shared how he had been on a waiting list for an allotment for years and wanted to give his child the opportunity to grow something he could eat. At the lunch we have for the community after our nativity play, a group of pensioners shared how they were struggling to maintain the allotment they have in Wembley. This confirmed the need for an intergenerational project and after some research that revealed over 20% of our families have no access to a garden or balcony, we developed a Sowing Seeds project. We were successful in receiving the funding and then the pandemic hit, cutting off in-person contact with our families and pensioners.

However, we did manage to put seeds into our craft packs and over the course of the year we have grown:

- Cress seeds
- Sunflowers
- Lettuce

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for the year ended 31 August 2021

Families have shared their pictures



At one of our craft collection points a member of the local community called Amanda came to collect one for her neighbour. She asked if we would be interested in helping with their local community allotment that needed attention. We jumped at the opportunity and Linda became the project leader with her volunteer assistant Gina. Over the course of the following months the space at the Chalkhill Community Growers Allotment was transformed. The 'sight for sore eyes' became a 'vision of beauty' and has been enjoyed by families on several occasions.

DD was a catalyst and, after several meetings, the Metropolitan and Pinnacle Group were directly involved in removing the rubbish, building raised beds, and filling them with compost. This has encouraged other community groups to get involved and the whole allotment is thriving. We held two sessions every Saturday for families to attend – the uptake of this was not as we had expected, and we are looking again at the timing of these sessions. People who came along have said how getting outside and growing things has really improved their mental and physical health. Volker Fitzpatrick donated garden tables and benches, a shed and outside classroom as well as building two mud kitchens.

TRUSTEES' ANNUAL REPORT

for the year ended 31 August 2021

In July we had a fantastic Bear Hunt event that was enjoyed by so many. Martin, a retired headteacher and user of the allotment, lead us in a fantastic re-enactment of the story Going on a Bear Hunt.

Trips

Throughout the year we organised virtual trips online to various locations: the beach, Lapland, Bethlehem, songbook, a farm. These have been incredible fun experiences when you almost felt you had swum in the sea or thrown a snowball in Lapland! Through the power of Zoom and Facebook Live we were able to 'take' people into new world and give them a vision of different places. It was a joy to see children joining in and these sessions stimulated so much language and memories.



Hotspots

Our weekly Hotspot discussions on relevant topics took place every Monday evening in Zoom and streamed live on Facebook. The highlight for us was an interview with Martin Murray and he spoke candidly about his experience as a dad. We will run Hotspots monthly from September.

London Network

The London Network of Parent and Toddler Groups has hosted monthly networking meetings to offer support across the city to other toddler groups and these are greatly appreciated.

The annual conference took place in October 2020, via Zoom, with 90+ delegates, and included a representative from Little Village, Homestart, local midwives plus other toddler group leaders leading sessions. It was very well received, and plans are already underway for the conference in 2021.

London Network of Parent and Toddler Groups



‘Run by toddler groups for toddler groups’

In June we coordinated the London Prayer Marathon - telling Good News stories from each of the 32 London boroughs. It opened people's eyes to what is going on across the city – for a new baby bank in Harrow to a group for non-moving babies in Bexley.

Through this raised profile we have been able to support a new group opening in September in Church Road, NW10 with the donation of equipment and prayer support.

The London Network has become one of our official projects and we are seeking funding to develop a basic website as well as being more intentional about building support and training activities.

Bumps, Babies and Brushes

The idea for this project came from one of our mums, Laura, who gave birth to twins in the pandemic. She was keenly aware of the challenges of giving birth in Lockdown and wanted to help reach out to new parents in a fun creative way. She devised some online art projects and thanks to funding from Aviva we were able to send out packs to people's homes and run sessions via Zoom. Here we are very aware that so many babies have been born during Lockdown and have had no contact with other children for the whole of their life. This is true for toddlers too.

Networking

Throughout the year a greater presence online has led to increased publicity and a growing awareness of what we do. This has attracted several connections and opportunities including speaking at a conference for children's workers in the South East, a shout out on national radio for being a great example of a hybrid toddler group and writing articles for several publications.

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for the year ended 31 August 2021

Plans for future periods

During 2021/2022 the Charity will revert to in person sessions at the existing venues and plan to develop further venues. We will retain some of our online activities as well for those who cannot attend.

We will continue to develop the London Network of Parent and Toddler Groups and are seeking additional funding to enable this development.

We intend to consolidate the new finance and database systems to provide a firm foundation for the continued growth of the Charity.

We will implement our fundraising strategy to ensure, if possible, a funding stream to take over after the end of the current Reaching Communities, and other grant funding.

Financial review

The charity incurred net expenditure for the year of £17,860 (2020 - net income of £57,564), details of which are shown in the Statement of Financial Activities on page 16. This brings the charity's total funds to £44,084 (2020 - £61,944). Of this, £14,850 was unrestricted funds (free reserves) (2020 - £9,859).

Total income for the year decreased to £94,700 (2020 - total income was £113,835). Total expenditure amounted to £112,560 (2020 - total expenditure was £56,271).

Reserves Policy

The charity's reserves policy is to hold reserves that are sufficient to cover 3 months of working capital in case fundraising efforts do not deliver in line with expectations. At the balance sheet date, the Trustees estimate this would require reserves of £25,000. The Charity's reserves at the end of the reporting period were £14,850, which is below this level. The trustees will be working with the management to increase these reserves, through fundraising, to the required level. This is expected to take at least two years.

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The Trustees are grateful of the continued financial support from: Reaching Communities, Comic Relief, Wembley Park Community Fund, and the Robert Southall trust. Our regular givers are important as well.

The Charity continues to work strategically with Sisk, CVS Brent (fundraising & reporting support) and our venue hosts of course. This financial and moral support provides a firm foundation for the Charity's activities which are set to increase even further in the next financial year.

TRUSTEES' ANNUAL REPORT
for the year ended 31 August 2021

Trustees' responsibilities

Company and Charity Law requires the Trustees to prepare financial statements that give true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

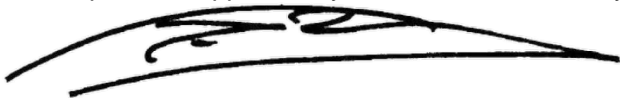
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Follow the methods and principles of the Charity SORP; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approval

This report was approved by the Trustees on 11 May 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'KB', is written over a horizontal line.

Keith Brown
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 August 2021

I report on the accounts of the charity for the year ended 31 August 2021 set out on pages 13 to 21.

Respective responsibilities of the Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with such 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 Charities SORP (FRS102).

/Continued...

.../Continued

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a 'true and fair view'. This departure has involved following SORP FRS102 (effective January 2019), rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the exitant regulations, but has since been withdrawn.

This report is in respect of the charity's accounts, prepared and approved for submission to the Charity Commission. It excludes the Micro-entity accounts that have been submitted to companies house.

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.



Charles Ssempijja, ACA

NfP Accountants Ltd

Chartered Accountants

3rd Floor, 86-90 Paul Street

London

EC2A 4NE

Date: 18 May 2022

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME FROM							
Session donations		1,320	-	1,320	3,294	-	3,294
Regular donations		3,260	-	3,260	3,920	-	3,920
One off donations		2,885	-	2,885	929	-	929
Grants		-	84,066	84,066	-	100,662	100,662
HMRC Gift Aid		1,933	-	1,933	1,680	-	1,680
Fundraising		1,236	-	1,236	1,664	-	1,664
BPATN		-	-	-	1,197	-	1,197
Other income (including bank interest)		-	-	-	489	-	489
TOTAL INCOME		10,634	84,066	94,700	13,173	100,662	113,835
EXPENDITURE ON							
Salary costs	3	-	74,377	74,377	-	43,322	43,322
Other staff costs	4	1,050	10,319	11,369	273	-	273
Running costs & overheads							
Crafts & Activities Supplies		320	7,250	7,570	-	3,409	3,409
Rent & Utilities		-	1,680	1,680	3,218	1,846	5,064
Events and trips		65	-	65	65	-	65
Equipment and Furniture		420	1,752	2,172	-	-	-
Refreshments		35	-	35	-	-	-
Office supplies, printing & postage		36	1,187	1,223	-	-	-
Phone & Internet		-	1,019	1,019	-	-	-
Website		675	3,591	4,266	-	-	-
Travel and subsistence		4	10	14	-	-	-
Database Fees		-	594	594	-	-	-
Annual Subscriptions for IT Platforms		5	329	334	-	-	-
Memberships & subscriptions		-	273	273	205	-	205
Professional fees		690	2,616	3,306	-	-	-
DBS fees		-	153	153	-	-	-
Insurance		-	922	922	918	-	918
Marketing and publicity		-	843	843	-	-	-
Donations made		600	-	600	726	-	726
Other expenses		825	200	1,025	2,289	-	2,289
Independent examination fees		720	-	720	-	-	-
TOTAL EXPENDITURE		5,445	107,115	112,560	7,694	48,577	56,271
Net (expenditure)/income before transfers		5,189	(23,049)	(17,860)	5,479	52,085	57,564
Transfers between funds	7	(198)	198	-	-	-	-
NET MOVEMENT IN FUNDS		4,991	(22,851)	(17,860)	5,479	52,085	57,564
TOTAL FUNDS AT 01 SEPTEMBER		9,859	52,085	61,944	4,380	-	4,380
TOTAL FUNDS AT 31 AUGUST		14,850	29,234	44,084	9,859	52,085	61,944

All incoming resources and outgoing resources derive from continuing activities.

The annexed notes form part of these financial statements

DANIEL'S DEN LTD

(Registered company no. 05303714, registered charity no. 1147172)

BALANCE SHEET

As at 31 August 2021

	Notes	£	2021 £	£	2020 £
CURRENT ASSETS					
Debtors		-	-	-	-
Cash at bank and in hand		45,688	62,120	62,120	
		<u>45,688</u>		<u>62,120</u>	
CREDITORS: amounts falling due within one year	2	(1,604)	(176)		
NET CURRENT ASSETS			<u>44,084</u>		61,944
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>44,084</u>		<u>61,944</u>
NET ASSETS			<u>£ 44,084</u>		<u>£ 61,944</u>
FUNDS					
Restricted funds	7		29,234		52,085
General fund (unrestricted)	7		14,850		9,859
TOTAL FUNDS			<u>£ 44,084</u>		<u>£ 61,944</u>

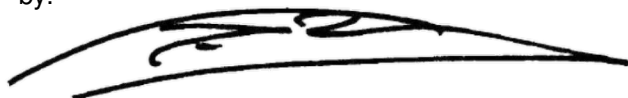
For the year ended 31 August 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476;

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102, edition October 2019, effective 01 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the Directors on 11 May 2022 and signed on their behalf by:-



Keith Brown
Trustee

The annexed notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of the SORP.

The effect of events relating to the year ended 31 August 2021 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2021 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is included in expenditure as part of the gross cost of items. Where VAT is recoverable, expenditure is shown net of this VAT.

Debtors

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

Cash at bank and in hand

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

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 the 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 amount after allowing for any trade discounts due.

The charity only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

DANIEL'S DEN LTD**(Registered company no. 05303714, registered charity no. 1147172)****NOTES TO THE FINANCIAL STATEMENTS**
for the year ended 31 August 2021

2. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Pensions payable	458	-
Accruals	720	-
Other creditors	320	-
Custodian funds held	106	176
	£ 1,604	£ 176

3. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Gross pay	-	70,606	70,606	43,322
Employer NI	-	138	138	-
Employer pension	-	3,633	3,633	-
TOTAL STAFF COSTS	£ Nil	£ 74,377	£ 74,377	£ 43,322

The average weekly number of staff in the year (headcount) was 8 (2020 - 4). Remuneration to key management personnel, including employer pensions, amounted to £25,920 (2020 - £20,926).

No employees received remuneration in excess of £60,000 (2020 - the same).

4. OTHER STAFF COSTS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Sessional worker payments	600	6,099	6,699	-
Volunteer expenses	-	599	599	-
Staff/volunteer training	450	3,071	3,521	273
Recruitment Costs	-	550	550	-
TOTAL OTHER STAFF COSTS	£ 1,050	£ 10,319	£ 11,369	£ 273

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

5. TRUSTEES

When the current trustees reviewed the previous constitution, it was found that this precluded a trustee being paid. The CEO, Joanna Gordon, had been appointed a trustee in error and had been paid a salary (£25,920 in the current year and £20,926 in 2020). Immediately this situation was discovered, Joanna Gordon tendered her resignation as a Trustee. The board considered whether this was a reportable serious incident and concluded that it did not fit this category and hence did not report this to the Charity Commission.

No other Trustees received remuneration in the year (2020 - the same). No other Trustees were paid for reimbursed expenses (2020 - the same).

6. CORPORATION TAX

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.

7. STATEMENT OF FUNDS

	Adjusted Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
	£	£	£	£	£
2021					
Restricted funds:					
Comic Relief	84	1,567	(1,849)	198	-
NL Community Fund	9,950	-	(9,950)	-	-
Reaching Communities	41,079	73,726	(90,087)	-	24,718
Robert Southall	972	2,333	(2,691)	-	614
Wembley Park Community Fund	-	6,440	(2,538)	-	3,902
Total restricted funds	52,085	84,066	(107,115)	198	29,234
Unrestricted fund	9,859	10,634	(5,445)	(198)	14,850
Total funds	£ 61,944	£ 94,700	£ (112,560)	£ Nil	£ 44,084

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

Statement of funds: Continued - 2020

Restricted funds:

<i>Comic Relief</i>	-	1,959	(1,875)	-	84
<i>NL Community Fund</i>	-	9,950	-	-	9,950
<i>Reaching Communities</i>	-	67,010	(25,931)	-	41,079
<i>Robert Southall</i>	-	2,333	(1,361)	-	972
<i>COOP Trips</i>	-	6,680	(6,680)	-	-
<i>Wembley Park Community Fund</i>	-	8,000	(8,000)	-	-
<i>St. Cuthberts</i>	-	1,250	(1,250)	-	-
<i>Groundwork</i>	-	500	(500)	-	-
<i>CAF - COVID Emergency Fund</i>	-	2,980	(2,980)	-	-
<i>Total restricted funds</i>	-	100,662	(48,577)	-	52,085
<i>Unrestricted fund</i>	4,380	13,173	(7,694)	-	9,859
<i>Total funds</i>	<u>£ 4,380</u>	<u>£ 113,835</u>	<u>£ (56,271)</u>	<u>£ Nil</u>	<u>£ 61,944</u>

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
2021				
Current assets	16,454	29,234	45,688	62,120
Creditors due within one year	(1,604)	-	(1,604)	(176)
	<u>£ 14,850</u>	<u>£ 29,234</u>	<u>£ 44,084</u>	<u>£ 61,944</u>
2020				
Current assets	10,035	52,085	62,120	
Creditors due within one year	(176)	-	(176)	
	<u>£ 9,859</u>	<u>£ 52,085</u>	<u>£ 61,944</u>	

9. OTHER LEGAL INFORMATION

Daniel's Den Ltd is a charitable company limited by guarantee without share capital, and registered in England with registration number 05303714. Its registered office address is 38 Berkhamsted Avenue, Wembley, Middlesex, HA9 6DT. The accounts are presented in GBP rounded to £1.