



Annual Report and Accounts

2021-2022

Charitable Incorporated Organisation – 1177145

DAISY'S DREAM

Legal and administrative details for the period ended 31 March 2022

Name	Daisy's Dream
Status	Registered charity number 1177145. Charitable Incorporated Organisation. Governing instrument is a constitution adopted on 13 th February 2018.
Principal address	PO Box 4738, Twyford, Reading RG10 9GT. (Delivery address - Suite 4, Bulldog House, London Road, Twyford, Reading. RG10 9EU)
Charity objects	To relieve the condition of life of bereaved children and those facing bereavement and associated adults by the provision of a support service in the geographical area of Berkshire and the surrounding area. To advance education and training in the nature of bereavement for the public benefit. Such other charitable purposes at law as the Trustees shall decide.
Organisational Structure	Daisy's Dream is managed and administered by a Management Committee. Trustees will be appointed for a term of one year by a resolution passed at a properly convened meeting of the charity Trustees.
Management Committee	Members of the Management Committee (Trustees) who served during the period and since the period end are shown below, together with the honorary officers in post throughout the period. Terry Murphy (Chair) Kevin Morrison (Hon. Treasurer) Steve Bennett Porscha Davies David Guile Kate Green Laura Peters Paul Scott
Signatories	Terry Murphy Kevin Morrison Gill Stevens Sarah Long
Bankers	National Westminster Bank plc Reading Market Place, 13 Market Place, Reading, RG1 2EG
Independent Examiner	Mr S. P. F. Howell, FCCA, TC Group, The Granary, Hones Yard, Waverley Lane, Farnham, Surrey, GU9 8BB

This year has been another year of change as we have run through the second full year of the Covid 19 pandemic. With most of the restrictions lifted but with caution the watch word we are starting to get to some sense of normality for both the way we work and interact with our client group and how we manage the Charity. It will still take time to get back to where we were though with the many changes brought about by the pandemic there will inevitably be a new normal to everything we do in the future.

The other major change is that Gill Stevens the Director of Daisy's Dream has advised the Trustee Board of her intention to step down and retire during 2022. The Trustee Board has commenced the process of appointing a successor to Gill with the aim that there is a smooth transition during the course of 2022 with the help and assistance from Gill I am sure we will achieve a seamless handover.

Gill has been with Daisy's Dream since 2000 in a number of roles culminating in the Director of the Charity in 2005. Her background and experience in bereavement has been a driving force in shaping Daisy's Dream in the growth and delivery of a wider range of services to our client group. Her energy in promoting the Charity far and wide has enabled the Charity to have a broad presence in the catchment area which has provided a focus for our fundraising. Though Gill will be sorely missed the foundations she has laid will be an ideal platform to build for the future as the Charity moves forward from strength to strength.

The services provided by the Charity are now once again being well used with support to over 800 children and nearly 600 families in the last year. This year on year growth demonstrates the real need for the services and support the Charity provides but also recognises in the areas we cover the power in the name of Daisy's Dream as a trusted and professional organisation.

What will the fallout from the pandemic be in relation to our core group of young people? There have been some studies and comments identifying profound changes in attitudes, ability to communicate effectively and interacting with their peers. These may be passing phases or have longer term impacts which the Charity will need to monitor and either adjust service provision or look at the type of services provided for example more in depth group activities.

At the end of our financial year we also saw conflict in Europe that looks like it will be a long drawn out affair. Refugees are starting to move to our area which could bring new challenges that we may need to adjust to in our work with local schools.

You will read in the report the review of fundraising and the changes put in place as a result of the external report. As we are still coming out of the pandemic and the restrictions to raising funds the changes proposed will take a little time to bed in but the initial signs are positive. We are as always indebted to our Community which generates the majority of the funding for the Charity and this along with social media and internet giving is a strong plank to move forward as the other changes take effect.

Though the Charity benefits from reserves built up over a number of years this is acting as a buffer in these uncertain times when traditional sources of funding have reduced and it does give the Charity an opportunity to not only make the recent changes but also gives us the benefit of time as these changes start to bear fruit. As you would expect fundraising and the costs of the Charity are reviewed regularly to make sure we are on track and can if necessary make any adjustments. We continue to support the Cheshire project which now has its own fundraiser and grows in service provision and profile in the local area.

As always I would like to thank everyone associated with Daisy's Dream for their support and hard work in another difficult and challenging year. Trustees, staff, volunteers, fundraisers and supporters all have an important role to play and without each and every one of you the Charity would not be a growing successful and professional organisation providing vital services to young people in the catchment areas we cover.

Terry Murphy

Chair of Trustees

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Who we are

Our Mission

We are a Berkshire based charity which specialises in working with children, young people and their families who are living with the impact of serious illness or who have been bereaved.

Our mission is to provide free, professional support, led by individual need, in a flexible and responsive manner and to help them with the changing dynamics of family life.

Our Vision

For families and children to be able to integrate and manage the changes in their family and move forward with confidence and resilience.

To help and educate the wider community understand the impact of loss and change relating to serious illness or bereavement.

Our Values

- A free service dependant on fundraising and donations
- A service delivered by professionally qualified staff
- A community based outreach service
- Individual support which is needs led and focuses on the child and family
- Groups for children, young people, their parents and carers
- Advice, support and information to families, individuals and the wider community including Social Care, Health, Education and Voluntary agencies
- Training for professionals on bereavement, serious illness and strategies to support children and young people
- A service valuing the contribution of volunteers

Initially founded in 1996 to support children and families in Berkshire and surrounding areas who had experienced bereavement the service has grown and expanded over the years to encompass the now well-established service of also supporting families affected by life limiting illness. In 2018 the charity also expanded its reach to East Cheshire in recognition of the fact that no similar organisation existed in the area.

The Charity 2021 – 2022

This report covers the period April 1st, 2021, until March 31st, 2022. During the preceding year the operations of the charity had been determined to a large degree by the restrictions imposed by the Covid-19 pandemic. Our aim throughout that period was to continue to provide a responsive, needs led, flexible service to children and families both facing and following bereavement whilst ensuring the safety of all concerned by adhering to government guidelines. Our ethos has remained that:

“No child's future should be defined by a death or a life limiting illness within the family. Given time and support we believe that children and young people can learn to cope with the changing dynamics of their life and ultimately move forward in a positive way.”

Delivering our service

In common with many services, the duration of the pandemic saw the charity adapting to new ways of offering support to comply with restrictions. Primarily this meant delivering our service remotely either online or through telephone support. As an outreach service much of the support we offer has always been supporting children directly either at home or school. Whilst for some young people offering support online or via the phone will continue to remain a highly effective way of delivering support, our experience over the years has confirmed the importance and effectiveness of face-to-face support delivered by professionally qualified staff. This will remain the cornerstone of our service.

With the lifting of some restrictions in March 2021 and the return of children to school, we were able to return to pre-pandemic ways of working, seeing most of the children referred to our service at school. Over many years the charity has built close links with many of our local schools. This has been mutually beneficial; we are able to meet with children in a secure and predictable environment, where they can speak openly and, in turn, schools who are familiar with our work are well placed to recognise when a child is struggling and make a referral to our service. National lockdowns had a significant psychological impact on children, heightening the difficulties already facing the vulnerable children we support. In turn, schools themselves had to adapt to different working patterns as they struggled with significant levels of absenteeism from both pupils and staff, as the impact of the pandemic continued to reverberate. At times during the previous year the demand for our service had intermittently dropped, mirroring the patterns of lockdowns. However, with the return of children to schools, we immediately saw a significant rise in demand for support of **33%**.

Where do our enquiries come from?

Given our strong relationship with the education sector, referrals from schools continue to represent the majority of enquires to the service (44%). Enquiries from families themselves represent 38%. This is a slightly lower figure than in previous years; however not entirely unexpected given the legacy of lockdowns.

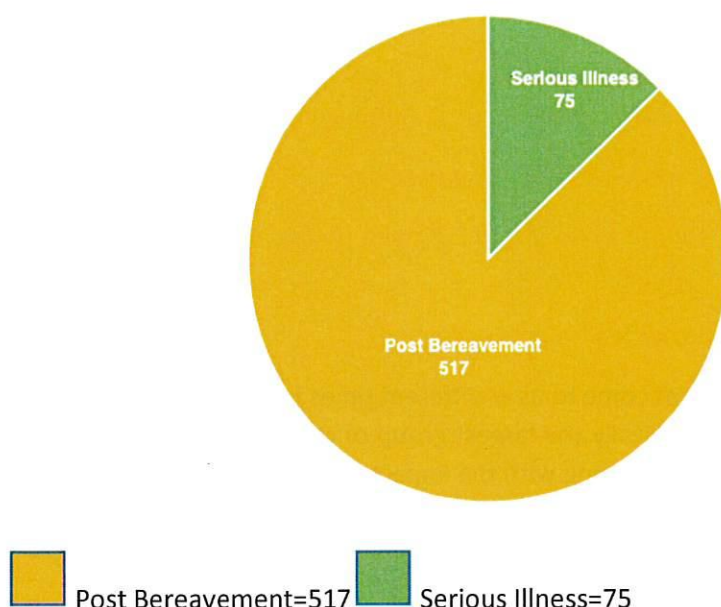
The next largest referring agency are Children's Services (12%). By definition, families supported by Children's Services are already facing a complex range of challenges in addition to the impact of bereavement. In these instances, much of our work involves liaison with the various professionals involved to provide a co-ordinated response, ensuring that families are not faced with an often-bewildering number of professionals. Our work can often be to provide guidance and support to professionals already working with the family, so they in turn can feel confident in establishing the most effective and efficient ways of supporting these most vulnerable children and families.

A relatively low number of enquiries into our service came from health professionals. Typically, a number of requests to support families affected by life limiting illness have originated in this sector, but the advent of the pandemic saw a decrease in the number of families referred. This decline in numbers is likely to reflect the pressures facing the sector and the changing patterns of care. However, in contrast the number of families who sought out the service themselves actually increased.

Who we support

In the year 21-22 **803 children** from **592 families** were supported by the charity, the highest number of children supported annually since the charity's inception.

Total No. of Referrals to Daisy's Dream
April 2021 - March 2022



Since the charity was founded, the needs of children have been at the forefront of our work. However, Daisy's Dream is very much a family service with advice and information for parents and carers also forming a significant part of our work. Working with parents, together with the advice and information given to professionals whose work brings them into contact with children facing and following bereavement, ensures a holistic and effective package of support leading to better outcomes for children and young people.

We continue to provide support in a variety of ways: telephone and online support and advice, direct face to face work and support delivered through a programme of groupwork. Most children and families will experience a mixture of all these interventions.

Whilst everyone's experience of bereavement is unique, there are certain common themes experienced by children and young people; one of the most common being a sense of isolation. Daisy's Dream had initially been founded on the principle of bringing together bereaved children and their families in groups to lessen their sense of isolation. Achieving this through a specially designed groupwork programme has remained an integral part of our service for 26 years.

In October 2021 we were able to resume our programme of group events, which had been cancelled for the duration of the pandemic.

Over the course of the year we delivered

- 2 groups for bereaved children
- 1 group for bereaved teenagers
- 2 groups for parents
- 2 groups for families coping with the death of a grandparent

58 children and young people and 28 adults participated in our group events and provided some very positive feedback”

“An incredible day with an amazing impact”

“Being able to relate made her feel less of an odd one out. She also mentioned that it will help her going forward in how to deal with things and how to talk about something if she is upset.”

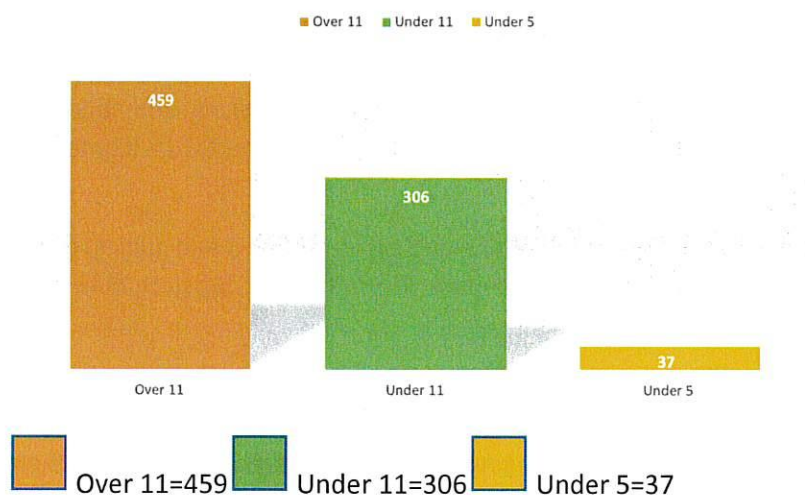
“Absolutely invaluable as she came away empowered and supported”

“Today was helpful because it gave me a chance to do nice things with people who understand how hard it is losing people “

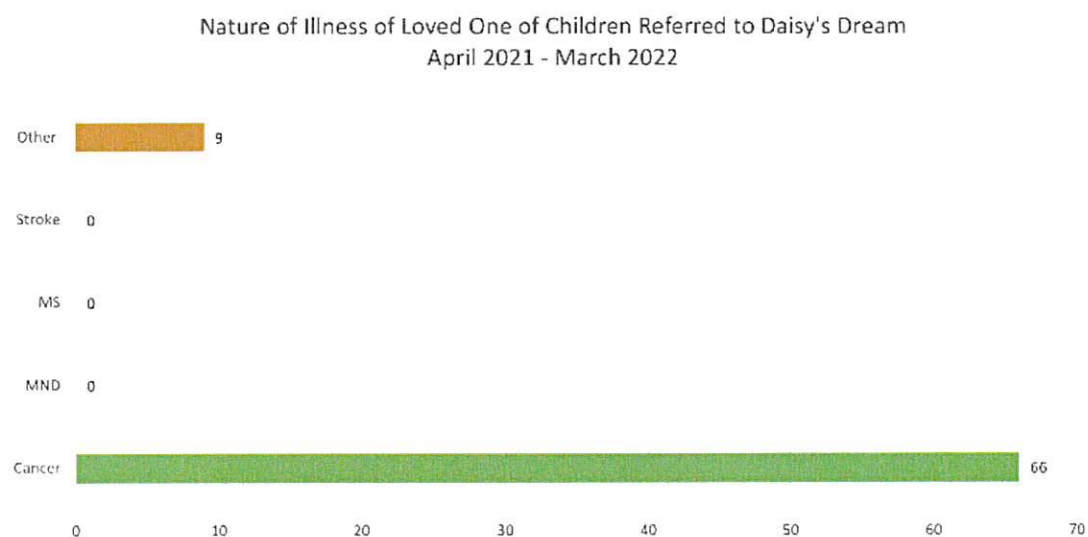
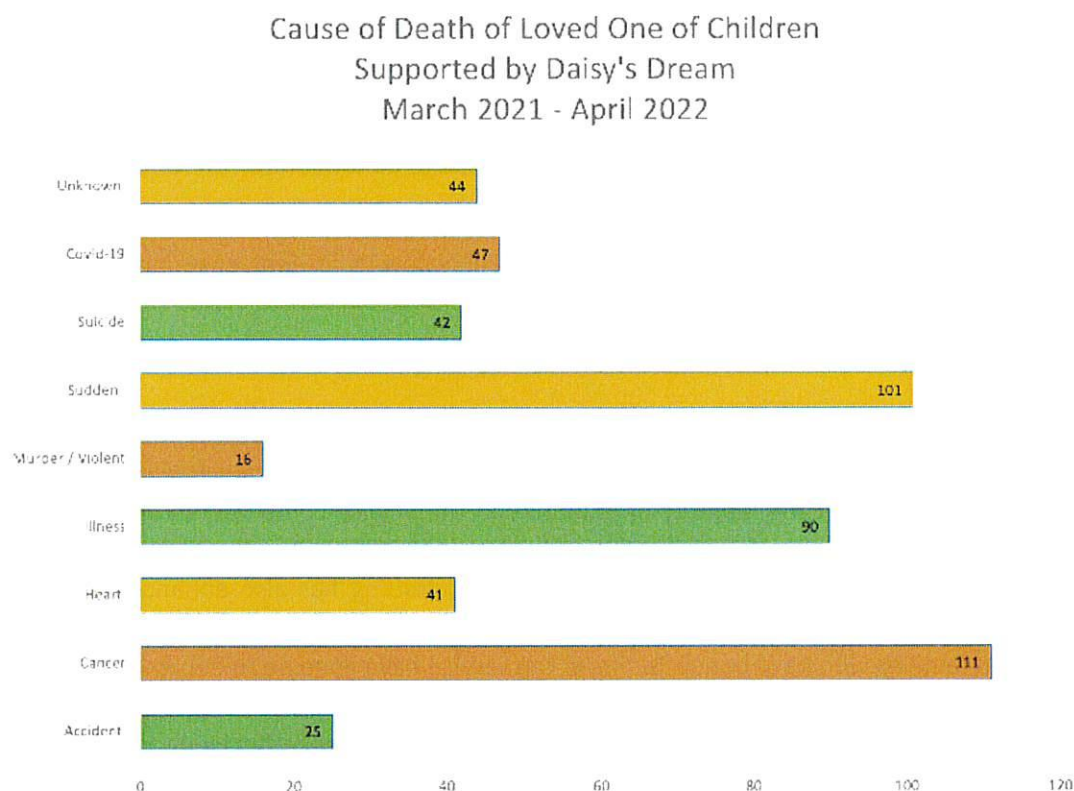
“I liked getting to know each other...it made me realise I am not alone”

The bereaved children and families we support come to us at different times following a bereavement and the children will vary in age, although typically the largest group of children are those over the age of 11 for both bereaved children and those coping with the impact of a serious illness. Those that have been bereaved will have been bereaved through a variety of different circumstances. Typically, the majority will have experienced the death of a parent.

Age Profile of Children
Supported by Daisy's Dream
April 2021 - March 2022



This year inevitably saw an increase in the number of deaths caused by Covid-19 (9%), however there was also a significant increase in the number of deaths not related to an illness, namely sudden deaths and those caused by suicide or violence.



The future

The psychological impact of the pandemic on the most vulnerable members of society is now widely recognised. We anticipate that we will continue to see a high number of requests for support across the community and in particular from schools where children and young people continue to try and adjust to more normal patterns of life. We are acutely aware that, for bereaved children and young

people, change and disruption in all aspects of life can reawaken the feelings of anxiety and confusion experienced in the early stages following the death of someone close to them. That heightened anxiety is also apparent in children and young people living with the impact of serious illness in the family for whom uncertainty, unpredictability and worry are already a feature of daily life.

We will continue to review our systems so that we are able to respond in a timely and appropriate way to all requests for support. In recent years we have initiated a system whereby we are able to give an immediate initial response to requests for support over the phone or online. We then subsequently plan with the families concerned the pattern of ongoing support.

We will review our processes for measuring outcomes to enable us to monitor the effectiveness of our service, enabling us to further develop our service.

We remain committed to our groupwork programme and will review its content, ensuring it continues to meet the needs of the families we support.

Cheshire East

What began as a pilot project is now a small established local service in its fourth year of operation. In common with the service in Berkshire, a growing relationship with several local schools, particularly secondary schools, means that the majority of enquiries to the service come directly from schools. The appointment of a designated fundraiser has meant that, increasingly, the project is moving towards self-sustainability and the growth in community fundraising has also enhanced our local profile, ensuring that families are increasingly aware of the service we provide. In some instances, we are delighted that families who have benefitted from the service have gone on to become supporters and advocates of the charity. In common with the organisation as a whole, we are committed to planned and measured growth, so that we are in a position to meet the need effectively as the funding situation grows. Currently the project is funded on a part time basis. Our aim is for the project to become self-sustaining.

Fundraising

Throughout its history Daisy's dream has been committed to ensuring its fundraising activity has been spread across a number of different sectors, namely: Community Fundraising, Corporate Fundraising, Trusts and Grants and Events. These activities had been carried out by a fundraising team operating on a regional basis across the county of Berkshire. However, an independent fundraising review in 2019 had recommended the team move towards the specialist fundraising areas as opposed to their more generic regional roles. The implementation of this recommendation has now been completed, having been initially delayed as the impact of the pandemic significantly curtailed many aspects of fundraising activity.

The fundraising team now comprises a manager, who also leads on communications and individual giving, an events fundraiser, a corporate fundraiser, a community fundraiser and a generic fundraiser in Cheshire East. Trust and grant applications continue to be delivered by an external consultant.

The restructuring of the team, including staffing changes, has represented a challenging period for the charity, against a backdrop of continuing restrictions, which saw limited fundraising activity able to take place in the first half of the year. With the lifting of restrictions in the summer, planning of events began for the second half of the year.

The charity was fortunate to participate in the Big Give for a second year, enabling donations to be match funded. This event took place in December and the Christmas period overall saw a return to

our more traditional and successful forms of fundraising. In addition to community fetes and fairs highlights of this period included:

- The Big Give
- An online Christmas Draw
- Christmas Wreath Making Workshops
- Christmas Jumper Days

Throughout the pandemic, we were fortunate to be able to maximise our opportunities to participate in virtual events, which continued into 21-22. However, alongside these events challenge events began to be able to take their more traditional form. Highlights have included:

- The London Marathon – a return to the in person event in London saw us benefit from some fantastic fundraising from our London Marathon fundraisers, including three young adult sisters who had been supported by the charity as young girls following bereavement
- The Virtual London Marathon – we also had fundraisers join us from far and wide to participate in the Virtual London Marathon, taking our combined London Marathon fundraising total to over £28,000
- Super Skydives - following restrictions being lifted, we have been fortunate enough to have a backlog of fundraisers complete a number of Super Skydive events
- Kilimanjaro Challenge – After a gap of many years, we were also lucky enough to have two trekkers climb to the summit of Mount Kilimanjaro, whilst fundraising for Daisy's Dream

As a small local charity, we are indebted to the community we serve for the support it gives us. We are both proud and appreciative of the number of people who have been recipients of our service who then go on to raise funds for us, acting as wonderful ambassadors for Daisy's Dream in the process. It is a testament to the charity's longevity and reputation that young people once helped by the charity as children have gone on to fundraise for us as adults.

Trusts and Grants

The charity has a regular ongoing programme of submitting applications to trust and grant giving bodies, forming a significant element of our fundraising. We are fortunate to receive support from a range of bodies and, in some instances, certain grant giving bodies either support us on an ongoing basis or regularly support our work, these include:

- The Masonic Charitable Foundation
- The Shanley Foundation
- The Good Exchange
- The Stevenson Family Trust
- Four Acre Trust
- Groundwork UK

The National Lottery

This year saw us enter our third and final year of funding from the National Lottery. The lottery funding has not only provided the charity with a level of guaranteed secure income in the most uncertain of times, but also funded the independent fundraising review to ensure sustainable planning for the future.

Future planning

As the country transitions out of the pandemic and globally we enter a period of some instability and economic uncertainty, we are acutely aware of the challenges placed on everyone, inevitably impacting on the whole charity sector. We will establish and develop the changes we have implemented within fundraising to ensure that we can meet these challenges. Alongside this we will ensure prudence in our developments without compromising the standards of our service. We have been fortunate for some years to have a significant level of reserves to meet this contingency. However, the Board of Trustees will continue to monitor the impact on our reserve levels and plan accordingly to ensure the sustainability of the charity.

Risk Assessment and Reserves

The Trustee Board regularly reviews the risks the charity is subject to in respect of working practices, safeguarding, GDPR and financial risk. The Trustee Board regularly review the risks to which the charity is or maybe exposed to. Policies and procedures are amended accordingly.

The charity will continue to take appropriate measures to safeguard its future.

Our reserves policy remains to have between 6 months and a years' worth of operating costs, enabling us to continue to provide ongoing support for families, even in the event of an appreciable decline in income. We recognise that the challenges of this year have meant that we have had to draw on those reserves and we will continue to closely monitor this position.

Our Governance

Management of the charity

Daisy's Dream is managed and administered by a board of Trustees who form the Management Committee. Members of the Management Committee are appointed for a term of one year by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity Trustees, the charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The Management Committee is required to consist of not more than 15 Trustees and not less than 4 Trustees. A limited number of individuals may be co-opted onto the Management Committee.

Currently the Management Committee has eight members with wide ranging skills and expertise. Whilst there is not a formalised recruitment process, members are sought for their ability to further the objectives of the organisation.

Detail of Trustee and Management Committee responsibilities are outlined in the constitution.

In the period covered by this report the Management Committee met 4 times.

The Trustees have complied with the duty in Section 4 of the Charities Act to have due regard to guidance published by the Charity Commission, particularly in respect of the public benefit.

Finance

The Statement of Financial Activities appended to this report shows that income for the period ended 31 March 2022 was £352,302 and the expenditure £463,984. At 31 March 2022 the total funds of the charity were £388,499.

Financial systems are managed within the staff team supported by the Hon. Treasurer. We are fortunate that payroll services are provided on a voluntary basis.

Reserves

The Trustees' policy is to strive to ensure that the level of reserves remain at a level as to secure the longevity of service provision for at least one year.

At the end of the period free reserves were £388,499.

Human Resources

At the end of the year there were 16 part time members of staff.

Volunteers

Daisy's Dream has had a large and active volunteer group from the inception of the charity. Many of the current team of volunteers have been with the charity for several years and, together with their more recently recruited colleagues, they continue to make an invaluable contribution to the work of the organisation. Volunteers work across all sectors of the organisation. They are key members of the group work programme, supporting fundraising initiatives, as well as administration and governance.

We would like to express our thanks to all our volunteers for the huge contribution they make to the work of the organisation.

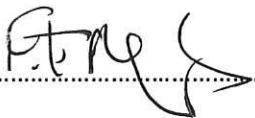
Our accounting and reporting responsibilities

Members of the Management Committee are jointly responsible for the preparation of a set of annual accounts which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year and which comply with:

- Current legislation
- The charity's constitution
- The Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2019 (SORP 2019 (FRS 102))

Approved by the Management Committee

On 20/06/2022 and signed on their behalf by

 (Trustee)



Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 (FRS 102)
- make judgements 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

FTMS

Signed on behalf of the Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DAISY'S DREAM

I report on the accounts of the charity for the period ended 31 March 2022, which are set out on pages 13 to 23.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000, I confirm that I am qualified to undertake the examination because I am member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



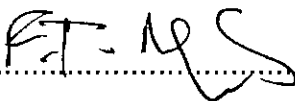
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Simon Howell FCCA
TC Group
The Granary
Waverley Lane
Farnham
Surrey
GU9 8BB

Date: 27/06/2022
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Daisy's Dream CIO**Balance Sheet at 31 March 2022**

	Note	2022	2021
Fixed Assets			
Office equipment	11	1,038	1,981
Current Assets			
Cash at Bank and in hand		405,055	508,006
Debtors	12	<u>0</u>	<u>1,980</u>
		405,055	509,986
Creditors: amounts falling due within one year	13	-17,594	<u>-11,787</u>
Net Current Assets		387,461	498,199
Total Assets less current Liabilities		<u>388,499</u>	<u>500,180</u>
Funds			
Unrestricted	14	388,499	500,180
Restricted	14	<u>0</u>	<u>0</u>
		388,499	500,180

Approved by the Management Committee on20/06/2022.....

and signed on its behalf by.....

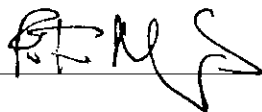
Statement of Financial Activities for the period ended 31 March 2022

	Notes	Unrestricted Funds	Restricted Funds			Total Funds Year to 31 March 2022	Total Funds Year to 31 March 2021
			Other	National Lottery	Cheshire East		
INCOME from							
Donations, grants and legacies	3	155,457			6,005	161,462	255,070
Charitable activities	5			125,000	12,000	137,000	127,780
Other trading activities	6	52,996				52,996	28,593
Investments	7	845				845	165
Total Income		209,298	0	125,000	18,005	352,302	411,607
EXPENDITURE on	8						
Raising funds		160,035			5,021	165,056	99,255
Charitable activities		156,267		125,000	17,662	298,929	293,740
Total Expenditure		316,301	0	125,000	22,683	463,984	392,995
Net Income/(expenditure)		-107,004	0	0	-4,678	-111,682	18,612
Transfer between funds		-4,678			4,678		
Net movement in funds		-111,682	0	0	0	-111,682	18,612
Reconciliation of funds:							
Total funds brought forward		500,181	0	0	0	500,181	481,569
Total funds carried forward		388,499	0	0	0	388,499	500,181

Approved by the Management Committee on

20/06/2022

and signed on its behalf by



1. Accounting policies

Basis of accounting

Daisy's Dream was registered as a Charitable Incorporated Organisation (CIO) and this was granted on the 13th February 2018.

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) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. The purposes and uses of the restricted funds received and expended in the year are identified in note 14 below.

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

Incoming resources

Grants and voluntary income received by way of donations and gifts are included in full in the year received. Restricted grant funding for a specific post is accounted for on a receivable basis.

Gifts in kind for sale or distribution are included only when sold or distributed by the charity. Gifts in kind are accounted for at their estimated market value when received or their value to the charity whichever is the lower.

Gifts in kind for use by the charity are included in the SOFA in the year in which they are received.

Intangible income (i.e. donated services and facilities) is only included in incoming resources where another party is bearing the financial cost of the resource supplied and the benefit is quantifiable and material.

The value of any voluntary help received is not included in the accounts but is referred in the Annual Report.

The income from fundraising activities is reported gross and in the year in which received.

Resources expended

Expenditure which is attributable to only one expenditure head is allocated to that activity.

Staff costs, excluding payments made to staff for managing and attending service events, are allocated to expenditure heads on the basis of the staff time spent on each activity.

Trustee expenses are allocated to the expenditure head to which they relate.

Fixed assets

All fixed assets are initially recorded at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office equipment - 33.33% straight line.

Individual fixed assets costing under £500 are not capitalised.

Pension costs

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

2. Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the trustees, there are no significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

3. Income from Donations and Legacies

	Total funds 2022 £	Total funds 2021 £
Community donations	96,032	88,976
Trusts and grants (see Note 4 below)	44,366	72,572
Corporates	21,063	78,832
HMRC CJRS		14,689
	<u>161,462</u>	<u>255,070</u>

Income from donations and legacies was £161,462 (2021 - £255,070) of which £161,462 (2021 - £255,070) was attributable to unrestricted and £nil (2021 - £nil) was attributable to restricted funds.

4. Grants received

	2022 £	2021 £
The Masonic Charitable Foundation	5,000	-
Greenham Common Charitable Trust	4,500	-
Awards for All	4,050	-
Edwards Life Sciences	3,578	-
The Shanley Foundation	3,000	3,000
Stevenson Family Charitable Trust	3,000	3,000
The Big Give	2,920	-
The Payne-Gallwey Charitable Trust	2,500	-
The Good Exchange	2,000	18,815
The Kiriath Trust	2,000	-
The John Ackroyd Charitable Trust	2,000	-
Jenson Wealth Management	1,800	-
Four Acre Trust	1,650	-
Groundwork UK	1,625	1,000
Hall & Woodhouse	1,010	-
The Helen Robertson Charitable Trust	1,000	-
The Ludlow Trust	1,000	-
St Laurence Relief in Need	1,000	-
Thales Chritable Trust	500	-
PayPal	233	-
Wokingham Borough Council	-	10,000
The Swire Charitable Trust	-	5,000
True Colours Trust	-	5,000
Berkshire Community Foundation	-	5,000
Crane Fund for Widows & Children	-	3,884
Brian Wilson Charitable Trust	-	3,000
De Brye Charitable Trust	-	3,000
Englefield Trust	-	2,500
The Vinci Foundation	-	2,500
The Gerald Palmer Eling Trust	-	2,000
Thatcham Town Council	-	1,200

Hasluck Charitable Trust	-	1,000
The Edward Gosling Foundation	-	823
Louis Baylis Trust	-	500
The Equilibrium Foundation	-	500
Neighbourly Community Fund	-	400
The Autumn Stone Foundation	-	250
R S Brownless Charitable Trust	-	200
	<hr/>	<hr/>
	<u>44,366</u>	<u>72,572</u>

5. Income from charitable activities

Income from activities in furtherance of charitable objects includes fees for training, donations and fees for direct service provision and grants specifically for service provision.

	Total funds 2022 £	Total funds 2021 £
Fees	-	200
The CRH Charitable Trust	5,000	-
The National Lottery Community Fund	125,000	127,580
Medicash	5,000	-
Cheshire Community Fund	2,000	-
	<hr/>	<hr/>
	<u>137,000</u>	<u>127,780</u>

Income from charitable activities was £137,000 (2021 - £127,780) of which £nil (2021 - £200) was attributable to unrestricted and £137,000 (2021 - £127,580) was attributable to restricted funds.

6. Income from other trading activities

Income from activities for generating funds relates to income from fundraising events including The London Marathon, The Prudential Ride London-Surrey 100, Reading Half Marathon, Skydives and sale of Christmas cards.

	Total funds 2022 £	Total funds 2021 £
Fundraising events	49,538	27,173
Merchandise sales	3,458	1,420
	<hr/>	<hr/>
	<u>52,996</u>	<u>28,593</u>

Income from charitable activities was £52,996 (2021 - £28,593) of which £52,996 (2021 - £28,593) was attributable to unrestricted and £nil (2021 - £nil) was attributable to restricted funds.

7. Investment Income

	Total funds 2022 £	Total funds 2021 £
Interest received	845	165

8. Resources Expended

The main items of expenditure for the different expenditure heads were as follows, staff costs are inclusive of reimbursed travel and training incurred by staff on behalf of the charity:

COSTS	Staff Costs	Direct Costs	Total	Support	Total	%
Support costs	36,711	57,284	93,995	-93,995		
Fundraising	94,666	36,952	131,618	33,437	165,056	35.57
Service costs and service events	223,751	10,718	234,469	59,567	294,036	63.37
Governance	2,228	1,674	3,902	991	4,893	1.05
Total	357,356	106,628	463,984	0	463,984	100.00

Charitable expenditure includes; direct costs for the provision of group events, summer and Christmas events and other therapeutic activities. It also includes the provision of advice and information for families, their relatives and professionals by post, telephone, email and visits and the cost of the support service for children and their families provided in their home or at school. It also includes direct costs of volunteer recruitment and training, ongoing support for the volunteer team and personal supervision for the Director and Therapeutic Practitioners of Daisy's Dream.

9. Staff costs and emoluments:

Total staff costs were as follows:

	2022 £	2021 £
Wages and salary costs	310,964	276,591
Social security costs	24,850	20,984
Pension costs	7,988	6,649
	<u>343,802</u>	<u>304,224</u>
Other staff related costs:		
Mileage	5,682	1,067
Supervision	1,430	1,410
Training	733	-
Recruitment	5,709	5,723
	<u>13,555</u>	<u>8,200</u>
Total	<u>357,356</u>	<u>312,424</u>

Particulars of employees

	2022 No.	2021 No.
Full Time Staff	19	18
Average full time equivalent	<u>9</u>	<u>9</u>

No staff member earned more than £60,000 (2021 – nil).

10. Trustees remuneration

The Trustees, or any person connected to them, have not received any remuneration from Daisy's Dream during the period.

There were no amounts reimbursed to trustees during the period for expenses incurred on behalf of the charity.

11. Tangible fixed assets

	Office equipment £
Cost at 1 April 2021	9,718
Additions in the period	<u>672</u>
Cost at 31 March 2022	<u>10,390</u>
Depreciation at 1 April 2021	7,737
Charge for the period	<u>1,615</u>
Depreciation at 31 March 2022	<u>9,352</u>
Net book value at 31 March 2022	<u>1,038</u>
Net book value at 31 March 2021	<u>1,981</u>

12. Debtors

	2022 £	2021 £
Prepayments	<u>-</u>	<u>1,980</u>

13. Creditors: amount falling due within one year

	2022 £	2021 £
Trade creditors	6,258	2,716
Accruals and deferred income	2,024	2,743
Taxation and social security	6,662	5,059
Other creditors	2,650	1,269
	<u>17,594</u>	<u>11,787</u>

14. Analysis of charitable funds

Unrestricted funds

	Balance at 01.04.2022	Incoming	Outgoing	Transfers	Balance at 31.03.2022
TOTAL UNRESTRICTED FUNDS	500,181	209,298	(316,301)	-	388,499

Unrestricted funds – previous year

	Balance at 01.04.2020	Incoming	Outgoing	Transfers	Balance at 31.03.2021
TOTAL UNRESTRICTED FUNDS	470,204	284,027	(254,050)	-	500,181

Restricted funds

These funds are utilised for the purpose for which they were donated and are set out below.

NAME	Balance at 01.04.2021	Incoming	Outgoing	Transfers	Balance at 31.03.2022
The CHR Charitable Trust	-	5,000	5,000	-	-
Medicash	-	5,000	5,000	-	-
Cheshire Community Fund	-	2,000	2,000	-	-
The National Lottery Community Fund	-	125,000	125,000	-	-
TOTAL RESTRICTED FUNDS	-	137,000	(137,000)	-	-

A grant from The CHR Charitable Trust was awarded to fund the cost of the service provided in East Cheshire.

A grant from Medicash was awarded to fund the cost of the service provided in East Cheshire.

A grant from The Cheshire Community Fund was awarded to fund the cost of the service provided in East Cheshire.

A grant from The National Lottery Community Fund was awarded to fund core costs of the organisation. This funding will last for 3 years and will end in 2022.

Restricted fund – previous year

NAME	Balance at 01.04.2020	Incoming	Outgoing	Transfers	Balance at 31.03.2021
Children In Need	3,030	-	3,030	-	-
Edwards Life Sciences	3,032	-	3,032	-	-
Cheshire Community Fund	5,303	-	5,303	-	-
The National Lottery Community Fund	-	127,580	127,580	-	-
TOTAL RESTRICTED FUNDS	11,365	127,580	(138,945)	-	-

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	1,038		1,038
Cash at bank and in hand	405,055		405,055
Current assets	-		-
Current liabilities	(17,594)		(17,594)
TOTAL	388,499		388,499

Analysis of net assets between funds – previous year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	1,981		1,981
Cash at bank and in hand	508,006		508,006
Current assets	1,980		1,980
Current liabilities	(11,787)		(11,787)
TOTAL	500,180		500,180

16. Related party transactions

There are no related party transactions during the year.

Hon. President – Penny Lowe

Hon. Vice-President – Caroline Speer

Daisy's Dream staff at 31 March 2022

Gill Stevens – Director

Liz Foley – Therapeutic Practitioner

Karen Burke – Therapeutic Practitioner

Tricia Cattell – Therapeutic Practitioner

Wendy Picken – Therapeutic Practitioner

Pamela Simwanza – Therapeutic Practitioner

Divina Delaney – Therapeutic Practitioner

Claire Andrews – Therapeutic Practitioner

Olivia Imperiali – Therapeutic Practitioner

Sarah Pilbrow – Fundraising Manager

Zoe Nightingale – Fundraiser

Vicky Maunder – Fundraiser

Joanne Stewart – Fundraiser

Sarah Hampton - Fundraiser

Sarah Long – Finance & Administration Manager

Jenny Evans - Administrator