

# ANNUAL REPORT

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DANDELION SEEDS FOUNDATION

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August 2020



# Trustees' ANNUAL REPORT 2019-2020



## Trustees' Annual Report for the period

From (start date) 

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 to (end date) 

3	1	0	0	8	0
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### Section A

### Reference and administration details

Charity name

Dandelion Seeds Foundation

Other names the charity is known by

n/a

Registered charity number

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Charity's principal address

2 Addison Grove

Taunton

Somerset

Postcode 

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Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr. James Ryder		1 Year	
2	Mrs. Michelle Bristow		1 Year	
3	Mr. Phillip Bristow		1 Year	
4				

Names of the trustees for the charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year
n/a	

**Section A****Reference and administration details (continued)**

Names and addresses of advisers (optional information)

Type of adviser	Name	Address
n/a		

Name of chief executive or names of senior staff members (optional information)

**Section B****Structure, governance and management**

Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution)

Constitution for CIO

How the charity is constituted (e.g. trust, association, company)

Charitable Incorporated Organisation (CIO)

Trustee selection methods (e.g. appointed by, elected by)

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.

Additional governance issues (optional information)

Refer to constitutional document for information on the governance of the CIO.

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees.
- the charity's organisational structure and any wider network with which the charity works.
- relationship with any related parties.
- trustees' consideration of major risks and the system and procedures to manage them.

## Section C

## Objectives and activities

Summary of the objects of the charity set out in its governing document

The object[s] of the CIO are:

The relief of emotional and physical distress and suffering of persons suffering ill health, disability or infirmity as well as their carers, friends and families for the public benefit by:

The provision of information and services on complimentary palliative health, lifestyle and wellness options; the provision of grants and other financial assistance for equipment and items that are unavailable from statutory providers as well as for palliative complimentary therapies and treatments; and in such other ways as the trustees may from time to time determine.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The object[s] of the CIO were delivered to provide relief of emotional and physical distress and suffering of persons suffering ill health, for the public benefit by:

- Grant funding for a business plan to deliver a UK Lifestyle Medicine retreat.
- Provision of all-natural health and sleep aid supplement to local Somerset residents.
- Provision of grants to individuals for palliative support.

Additional details of objectives and activities

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking.
- policy programme related investment.
- contribution made by volunteers.

## Section D

## Achievements and performance

Summary of the main achievements of the charity during the year

The object[s] of the CIO were delivered to provide relief of emotional and physical distress and suffering of persons suffering ill health, for the public benefit by:

- Grant funding for a business plan to deliver a UK Lifestyle Medicine retreat.
- Provision of all-natural health and sleep aid supplement to local Somerset residents.
- Provision of grants to individuals for palliative support.

Section E	Financial review
Brief statement of the charity's policy on reserves	<p>The number of reserves as at report date is £500</p> <p>The budget allows for surpluses to be retained in order to create a reserve for the charity. Over time this will be maintained at 6 months operating costs in line with the Foundation's reserves policy.</p> <p>Our reserves level (expressed in the ratio of reserves to annual operating expenditure) is minimal and amount to coverage for accounts fees and advertising costs, circa £500. The charity runs on a voluntary basis and all remaining funds are offset into project costs for the public benefit.</p>
Details of any funds materially in deficit	n/a
Further financial review details	<p>The charity will seek to attract funding from a variety of sources. In addition to those previously mentioned, it will also undertake a level of primary-purpose trading to generate income that will sustain the charity and contribute to the operational core costs of delivering its services.</p> <p>As well as trading, the charity will also seek grant funding for the service delivery aspects of its work, which would be restricted funds for this purpose.</p> <p>Overall, it is intended to develop multiple income streams to spread the risk and ultimately reduce reliance on any single source of income.</p>

Section F	Other optional information.
	n/a

Section G	Declaration.
The trustees declare that they have approved the trustees' report above Signed on behalf of the charity's trustees	
Signature(s)	
Full name(s)	Phillip Bristow
Position (secretary, chair etc.)	Chair
Date	<div> <div>0</div> <div>1</div> <div>0</div> <div>1</div> <div>2</div> <div>1</div> </div>





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Mr Phillip Bristow  
2 Addison Grove  
Taunton  
TA2 6JF  
Dandelion Seeds Foundation

12 January 2021

Dear Phillip ,

Accounts for Period ended 31/07/2020

Please find attached final accounts for Dandelion Seeds Foundation for the period ended 31/07/2020 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

Fego Aligboro

Dandelion Seeds Foundation

Charity No. 1184674

Company No. CE018370

Trustees' Report and Unaudited Accounts

31 July 2020



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Detailed Statement of Financial Activities	13 to 14

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 July 2020.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE018370

Charity No. 1184674

Registered Office

2 Addison Grove

Taunton

TA2 6JF

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. Bristow

P. Bristow

J. Ryder

Accountants

The Vine Accounting Ltd

17 St Margaret's Crescent

Gravesend

DA12 4EJ

#### OBJECTIVES AND ACTIVITIES

The relief of emotional and physical distress and suffering of persons suffering ill health, disability or infirmity as well as their carers, friends and families for the public benefit by:

The provision of information and services on complimentary palliative health, lifestyle and wellness options; the provision of grants and other financial assistance for equipment and items that are unavailable from statutory providers as well as for palliative complimentary therapies and treatments; and in such other ways as the trustees may from time to time determine.

The object[s] of the CIO were delivered to provide relief of emotional and physical distress and suffering of persons suffering ill health, for the public benefit by:

The delivery of the first CHIP Lifestyle Medicine NHS pilot.

Provision of all-natural health and sleep aid supplement to local Somerset residents.

Provision of food supplement to individuals for palliative support.

Grant funding for a business plan to deliver a UK Lifestyle Medicine retreat.

#### ACHIEVEMENTS AND PERFORMANCE

The object[s] of the CIO were delivered to provide relief of emotional and physical distress and suffering of persons suffering ill health, for the public benefit by:

The delivery of the first CHIP Lifestyle Medicine NHS pilot.

Provision of all-natural health and sleep aid supplement to local Somerset residents.

Provision of food supplement to individuals for palliative support.

Grant funding for a business plan to deliver a UK Lifestyle Medicine retreat.

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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Bristow

Trustee

11 January 2021

Dandelion Seeds Foundation  
Statement of Financial Activities  
for the year ended 31 July 2020

		Unrestrict ed funds	Restricted funds	Total funds
		2020	2020	2020
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	3	13,530	1,000	14,530
Total		13,530	1,000	14,530
Expenditure on:				
Charitable activities	4	4,398	-	4,398
Other	6	5,393	-	5,393
Total		9,791	-	9,791
Net gains on investments		-	-	-
Net income		3,739	1,000	4,739
Transfers between funds		-	-	-
Net income before other gains/(losses)		3,739	1,000	4,739
Other gains and losses				
Net movement in funds		3,739	1,000	4,739
Reconciliation of funds:				
Total funds carried forward		3,739	1,000	4,739

Dandelion Seeds Foundation  
Summary Income and Expenditure Account  
for the year ended 31 July 2020

	2020 £
Income	14,530
Gross income for the year	<u>14,530</u>
Expenditure	9,791
Total expenditure for the year	<u>9,791</u>
Net income before tax for the year	4,739
Net income for the year	<u><u>4,739</u></u>



Dandelion Seeds Foundation

Balance Sheet

at 31 July 2020

Company No.	CE018370	Notes	2020 £
Current assets			
Cash at bank and in hand			5,089
			<u>5,089</u>
Creditors: Amount falling due within one year	8		(350)
Net current assets			<u>4,739</u>
Total assets less current liabilities			<u>4,739</u>
Net assets excluding pension asset or liability			<u>4,739</u>
Total net assets			<u><u>4,739</u></u>
The funds of the charity			
Restricted funds	9		
Restricted income funds			1,000
			<u>1,000</u>
Unrestricted funds	9		
General funds			3,739
			<u>3,739</u>
Reserves	9		
Total funds			<u><u>4,739</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 July 2020 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 11 January 2021

And signed on its behalf by:

P. Bristow

Trustee

11 January 2021

## 1 Accounting policies

### Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

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

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other 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 and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2020
	£	£	£
Donations	13,530	-	13,530
Grant	-	1,000	1,000
	<u>13,530</u>	<u>1,000</u>	<u>14,530</u>

4 Expenditure on charitable activities

	Unrestricted	Total 2020
	£	£
<i>Expenditure on charitable activities</i>		
Food Supplement	1,396	1,396
Grants made	3,002	3,002
<i>Governance costs</i>		
	<u>4,398</u>	<u>4,398</u>

5 Analysis of grants

Activity or programme	Grants to Institutions	Grants to Individuals	Total 2020
	£	£	£
COMPASS LM CLM	2,000	-	2,000
John L	-	956	956
Anil P	-	46	46
	<u>2,000</u>	<u>1,002</u>	<u>3,002</u>

Activity or programme	Grant funding of activities	Total 2020
	£	£
COMPASS LM CLM	2,000	2,000
John L	956	956
Anil P	46	46
	<u>3,002</u>	<u>3,002</u>



6 Other expenditure

	Unrestricted	Total 2020
	£	£
Media and Publicity	1,750	1,750
General administrative costs	293	293
Legal and professional costs	3,350	3,350
	<u>5,393</u>	<u>5,393</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2020 £
Other creditors	350
	<u>350</u>

9 Movement in funds

	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 July 2020 £
Restricted funds:			
Restricted income funds:			
Life Style Medical Program	1,000	-	1,000
<i>Total</i>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Unrestricted funds:			
General funds	13,530	(9,791)	3,739
Revaluation Reserves:			
Total funds	<u>14,530</u>	<u>(9,791)</u>	<u>4,739</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Life Style Medical Program      Programme for people with serious health conditions to potentially turn their lives around.

## 10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	3,739	1,000	4,739
	<u>3,739</u>	<u>1,000</u>	<u>4,739</u>

## 11 Reconciliation of net debt

	At 1 August 2019 £	Cash flows £	New HP/Finance leases £	At 31 July 2020 £
Cash and cash equivalents	-	5,089		5,089
	<u>-</u>	<u>5,089</u>	<u>-</u>	<u>5,089</u>
Net debt	<u>-</u>	<u>5,089</u>	<u>-</u>	<u>5,089</u>

## 12 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Dandelion Seeds Foundation  
Detailed Statement of Financial Activities  
for the year ended 31 July 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations	13,530	-	13,530
Grant	-	1,000	1,000
	<u>13,530</u>	<u>1,000</u>	<u>14,530</u>
Total income and endowments	13,530	1,000	14,530
Expenditure on:			
Charitable activities			
Food Supplement	1,396	-	1,396
Grants made	3,002	-	3,002
	<u>4,398</u>	<u>-</u>	<u>4,398</u>
Total of expenditure on charitable activities	4,398	-	4,398
Other expenditure			
Media and Publicity	1,750	-	1,750
	<u>1,750</u>	<u>-</u>	<u>1,750</u>
General administrative costs, including depreciation and amortisation			
Bank charges	214	-	214
Equipment expensed	60	-	60
Postage and couriers	19	-	19
	<u>293</u>	<u>-</u>	<u>293</u>
Legal and professional costs			
Accountancy and bookkeeping	350	-	350
Consultancy fees	3,000	-	3,000
	<u>3,350</u>	<u>-</u>	<u>3,350</u>
Total of expenditure of other costs	<u>5,393</u>	<u>-</u>	<u>5,393</u>
Total expenditure	9,791	-	9,791
Net gains on investments	-	-	-
	<u>3,739</u>	<u>1,000</u>	<u>4,739</u>
Net income			
Net income before other gains/(losses)	3,739	1,000	4,739
Other Gains	-	-	-
	<u>3,739</u>	<u>1,000</u>	<u>4,739</u>
Net movement in funds	3,739	1,000	4,739
Reconciliation of funds:			

Dandelion Seeds Foundation  
Detailed Statement of Financial Activities

Total funds brought forward	-	-	-	-	-
Total funds carried forward	<u>3,739</u>	<u>1,000</u>	<u>-</u>	<u>4,739</u>	<u>-</u>