

REGISTERED COMPANY NUMBER:
04736907 (England and Wales)
REGISTERED CHARITY NUMBER:
1099255



**Barretts Chartered
Accountants and
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS**

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 AUGUST 2023 FOR

Children & Families in Grief LIMITED



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1099255**

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2023 FOR
CHILDREN AND FAMILIES IN GRIEF LIMITED

CHILDREN AND FAMILIES IN GRIEF LIMITED

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CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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 2019).

The charity is a charitable company limited by guarantee and has no share capital. In the event of a winding up the liability of the members is limited to £10 each and is governed by a memorandum and articles of association. The charity is also a registered charity (RCN 1099255).

South West in Grief Support Limited (SWinGS) became a registered charity on 3rd September 2003, being renamed and relaunched as Children & Families in Grief in 2010.

Organisational Structure

A board of directors, who are all trustees of the charity, has control of the company and meets bi-monthly as a whole board with sub A board of directors, who are all trustees of the charity, has control of the company and meet quarterly as a whole board with sub committee meetings held in the intervening months (except December and August).

The officers who served during the period are:

Name & Position

P Goss	Director & Company Secretary
S Honey	Director and Chair
S Bell	Director & Vice Treasurer (resigned 24 May 2023)
S Cole	Director
S Newman	Director & Vice Chair
R Gilliam	Director & Treasurer (appointed 11 January 2023)

Governance and Internal Control

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention of fraud and other irregularities.

REPORT OF THE TRUSTEES
For the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Objectives and Aims

Objects

As defined in the Central Register of Charities maintained by the Charity Commission for England and Wales, Children and Families in Grief's Objects are:

- 1) The preservation and protection of good health of families and in particular the children who have experienced the loss of a significant family member through therapeutic play and where appropriate, counselling.
- 2) To advance the education and training of staff and volunteers in the needs of those who have suffered recent bereavement and loss.

Aims

- A) To give creative support for children and young people and their families, providing them with safe ways and a safe environment in which to remember the loved one whom they have lost;
- B) Promoting, advancing, encouraging and assisting in the sharing of experiences as the children and family members move through the grieving and healing process;
- C) Promoting peer support by introducing bereaved children and families to each other, to break the isolation which bereavement more often than not creates and by teaching the children and adults to communicate again within their family unit and with other families;
- D) To help families build more positive futures by giving them the toolkits to do this.

Our primary focus is achieving the best possible outcomes for each and every person who comes to us for help. At the centre of all our work are bereaved children and young people and their wellbeing, progress and safety are our primary concerns when they engage with our services.

We believe our approach of bringing bereaved children, young people and their families together to break isolation is unique in the South West, if not nationally. We wholeheartedly believe that our fundamental approach to bereavement and grief achieves the best possible outcomes for our beneficiaries.

Ordinarily, the charity achieves its aims and fulfils its charitable objects by:-

- Providing professional counselling by telephone, Zoom or home visits and weekend family Bereavement Groups free of charge to each and every family;
- tailoring provision for families who are not able to engage with our weekend work;
- holding at least two social events each year to which families are invited, to encourage children and families to meet others and provide peer support and to stay in touch with the charity for a period of a couple of years after their closing visit. Attendance is free of charge for all families;
- making sure all families know that they can contact us at any time after we have finished working with them, should they require further help;
- engaging with schools and colleges in South Devon to provide an outreach programme aimed at supporting small groups of bereaved children and young people in each school or college who would not otherwise engage with our core service provision of working with families. This supports the children and young people and their families, as well as the staff at the respective schools and colleges who learn how to recognise the changes in behaviour often displayed by children and young people who are not able to cope with bereavement. This area of work has continued to grow significantly since its introduction and is now a well established service line for which we have a constant demand;
- providing tailored training programmes to those professionals who engage with bereaved children and young people, to educate them about recognising signs of the effects of bereavement; and
- providing training, support and experience to volunteer student therapists and volunteer therapists.

REPORT OF THE TRUSTEES
For the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Review of Activities and Current Developments

The families we work with are some of the most vulnerable in South Devon, often having existing complex dynamics and multiple challenges in addition to their bereavement. Since the lifting of Covid-19 restrictions, we have continued to offer virtual meetings which is more cost effective than face to face meetings. However, some families still prefer in person meetings and often these are more effective, particularly where there are younger children in the family group. We firmly believe in giving families choice and them deciding how to engage with our services and to what degree. This helps us to ensure our funds are well spent.

1. Family Work

Family work remains our main sphere of activity and this year we provided our service to 56 families (87 in 2022, 67 in 2021, 96 in 2020, 88 in 2019 and 74 in 2018) comprising:-

- 61 children (106 in 2022, 79 in 2021, 129 in 2020, 120 in 2019 and 98 in 2018),
- 41 young people (72 in 2022, 42 in 2021, 68 in 2020, 78 in 2019 and 46 in 2018), and
- 82 adults (152 in 2022, 101 in 2021, 159 in 2020, 134 in 2019 and 110 in 2018).
- 14 children and young adults with educational needs.

Referral numbers have been slightly lower this year, after the busy Covid-19 years, but demand continues to be strong for our services. Funding continues to be a challenge and the lower referral numbers has enabled us to keep pace financially.

We continue to operate in a family focussed way, giving the families control and decisions as to how they engage with us. We have a 3-tiered approach, in recognition that all families are different and wish to engage with us in different ways to suit them and their individual family's needs; we adapted our service approach in response to Covid-19 restrictions, replacing home visits with telephone or online support sessions. As such, we have continued to offer some initial support very soon after referral by way of a "Rapid Response" telephone assessment by our lead therapist (tier 1) and then, if required by the family, put in place three home visits or online / telephone sessions as required by the family (tier 2) and, where required by the family, invite families to our weekend family bereavement days and have a closing visit (tier 3). We have continued to offer telephone/online support as an alternative to home visits even after restrictions ended, as we recognise that many families now prefer this format, finding it more convenient, less invasive and easier to manage. It is also a more cost effective way for the charity to deliver the service.

This year we have held three family Bereavement Days at Rainbow House to accommodate the families coming through our service who wish to engage with this part of our service; these were held in September 2022 (6 families), November 2022 (7 families) and January 2023 (4 families). Those families who choose to attend always benefit hugely, sharing their stories and experiences, often forming new, lasting friendships with other families providing ongoing peer support.

Additionally, we held a Winter social event in December 2022 at the Dartmoor Steam Railway with Santa which was attended by 56 family members. This was enjoyed by all and was another opportunity for families to meet other families and touch bases with the therapists, often with stories of the positive impact our work has had on them and the progress they have made in positively rebuilding their lives following their grief.

In June 2023, we held a Summer Social at Rainbow House, enjoying refreshments in the sunshine in the beautiful gardens. With special guest, Patrick the therapy pony, the families enjoyed themselves immensely.

Social events are always very special occasions, bonding new families together and providing an opportunity to catch up with therapists, to update them on how their lives have progressed since our previous contact.

This year we were fortunate to recruit four new volunteer therapists and one new sessional therapist. Volunteer therapists play an important part in delivering of our services cost effectively, with families being assigned one sessional therapist and one volunteer therapist, rather than two sessional therapists for home visits. Our volunteer therapists also join in the online meetings with the consent of the families, so that their learning and development continues.

REPORT OF THE TRUSTEES
For the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

We ensure online meetings are as private and secure as possible and the therapists remain vigilant and alive to any safeguarding issues which become apparent, although this is more challenging than with home visits.

Our services are provided free of charge to all our families, many of whom are from some of the most socially and economically deprived wards in England and Wales.

We ensure all families know that they can contact us at any time after we have finished working with them, should they require further help.

2. School and College Work

Our second sphere of activity is our outreach schools work programme, which remains extremely popular and demand continues to exceed our capacity so we have a waiting list. Our schools work brings together bereaved children from different year groups, to make up the numbers we require to run a group at a school or college, or sometimes we bring children together from two or three small schools to make up the numbers.

In the Autumn term, we worked in a college in Ashburton and a primary school in Paignton, supporting 10 young adults and children in total.

The Spring term saw our therapists working in a primary school near Ashburton and a college in Torquay, supporting 13 children and young adults in total.

Finally in the Summer term, we supported 6 children in a primary school in Torquay. Unfortunately, the college group we had planned for this term did not take place due to circumstances beyond our control and this work has been postponed until the Autumn.

Our work in schools and colleges is always well received and we often receive repeat requests to return to schools and colleges in South Devon to support further cohorts of bereaved children and young adults.

Please see Case Studies at the end of this report.

3. Training

We continue to develop tailored training programmes to those who engage with bereaved children and young people and their families, to educate them about recognising signs of the effects of bereavement.

This year we have not delivered any external training but we will be looking to promote this in the coming year and perhaps offer online training.

We have, however, continued to train and develop our volunteer therapists, some of whom are student therapists and the experience they gain from working alongside our sessional therapists is invaluable to them.

4. Management and Finances

Our entire operation and management of our charity, from trustees' meetings to supervision meetings for our therapists, continues to be conducted online. We have found this to be an effective, and often more convenient, way of managing our charity. The trustees meet every 3 months with sub-committee meetings held in the intervening months.

REPORT OF THE TRUSTEES
For the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Receiving no statutory funding means that we have to raise all the funds we require to carry out our services. Historically grant making trusts have been the backbone of our income but we have found that the landscape has changed dramatically in this regard and has not returned to pre-Covid times. Accordingly, our focus this year has been to enhance the number of volunteer therapists in our team and ensure we are maximising our resources to benefit as many families as possible. We do not have premises and have worked hard over the past few years, especially since Covid-19, to ensure we are delivering a cost effective service without compromising the quality; our team of exceptionally talented sessional and volunteer therapists lead by our lead therapist are our greatest asset and their commitment and dedication to our work is phenomenal; we have gone through a period of significant change adapting our service through the lockdowns and afterwards to produce a menu of services from which the families can decide how to engage with us. Putting our families first is important to us and we will continue to look for ways to evolve and improve our services, whilst driving efficiency to ensure value for money for our funders.

During the 2022/23 financial year, Children and Families in Grief was still experiencing the repercussions of the Covid-19 pandemic. During the pandemic, funding availability for the charity became far more limited than previously as the majority of funding opportunities were directed at the pandemic and supporting those most in need. Donations and grants reached the lowest levels in at least a 6 year timeframe seeing the total for the year fall by 28% based on the 2022 figures which were themselves 40% lower than the year previous to that.

Grants and Donations:

2021 - £45,496
2022 - £27,011
2023 - £19,261

Since the pandemic, many funders have changed their funding criteria making the available funding harder to access. The consequence of the reduced level of available funding has meant that for the second consecutive year, the charity has reported a financial deficit. The charity has carefully monitored its cashflow throughout the year to ensure the continuity of services and has been carefully managing the low levels of funding received. The charity continues to run despite the challenging circumstances, and it will be a priority of the charity to rebuild the reserve account balance in the coming year to ensure that the future continuity of services is achievable.

We were delighted to welcome Rachael Gilliam as a new Trustee in January 2023 and continuing her role as Treasurer, providing us with professional and sophisticated advice, helping us to navigate the challenging financial landscape.

5. Supervision

Every sessional therapist and volunteer therapist has regular individual supervision in addition to group supervision, to ensure that all are fully supported as well as our lead therapist, with clear lines of supervision and accountability established, which continues to work well. We value all our therapists and strive to ensure they are fully supported and feel valued in their work and as individuals. There continues to be a very close working relationship between the board of trustees and the team of therapists, with our lead therapist providing monthly reports on the delivery of our service as well as attending trustee meetings and sub-committee meetings. Conversely, one of our trustees attends the monthly group supervision meetings with the team of therapists. This fosters maximum trust and transparency between the management board and the team of therapists in the delivery of our services and enables us to react and adapt quickly where required. As a result of the Covid-19 pandemic and a move to online meetings and supervision, we increased the level of 1 to 1 supervision, to help all our therapists feel supported during these extremely challenging times. We have continued with this enhanced level of supervision.

6. Collaboration

We continue to collaborate with our "sister charities", which provide child bereavement support in Plymouth, Exeter, North Devon and Cornwall, referring families to each other where our boundaries meet as appropriate, as we each have an agreed, defined geographical operating area. We also share ideas and best practice, and this level of collaboration has increased and improved, with the convenience of on-line meetings.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

The sister charities all work in different ways and are financially independent of each other. With our unique group approach to therapy, we do not anticipate any greater collaboration currently; our commitment to our approach is wholly justified by the outcomes we help our beneficiaries achieve evidenced by the very positive feedback we receive from them.

We also continue to collaborate with Rowcroft Hospice, who very generously allow us to use their Rainbow House in the grounds of the hospice for our weekend family bereavement days, interviews and training. We reciprocate by providing bereavement support to any families they refer to us.

Future Developments

We anticipate that we will be supporting families affected by Covid-19 deaths for many years to come and that the mental health fall out and need for support in this regard will be enormous.

To build future sustainability, we are managing our finances carefully, taking the opportunity to learn and share ideas with our sister charities, being transparent with our team of sessional and volunteer therapists and working hard to ensure all our therapists remain engaged with our work and aspirations. We have ensured that our referrers know we are “open for business” and continue to use social media to promote our visibility.

In order to deliver our service as cost effectively as possible, we will continue to:-

- have a volunteer therapist working alongside a sessional therapist (rather than having two sessional therapists assigned to each family);
- offer remote support to all families as an alternative to face to face meetings (when permitted), with the choice (which reduces therapists' costs by half);
- offer a menu of service levels so that families can decide on the interaction they have with us and the amount of support they wish to receive from us (which reduces missed appointments as we recognise that one size does not fit all).

Although the majority of our activity in terms of time and expenditure is still our family work, our school and college outreach programme is now well established and demand for this support is continuing to grow.

Public Benefit

The trustees have given consideration to the Charity Commission's general guidance on public benefit when making all relevant decisions.

Risk Management and Reserves Policy

The trustees are responsible for the careful management of risks potentially affecting the charity, and the main ways in which risks are managed are by:-

- holding regular trustees meetings to review activities and finances including cash flow projections;
- holding additional sub committee meetings to address key areas for development quickly and effectively;
- having clear, monthly financial budgeting and management reports;
- having clear, current, written policies including a safeguarding policy, which are kept under review;
- making sure all our procedures are carried out to ensure protection of children and vulnerable adults;
- having “safeguarding” as a standing item on our meeting agendas to ensure any safeguarding concerns are discussed (no safeguarding issues this year);
- ensuring up to date DBS checks are in place and all therapists, volunteer student therapists and trustees are trained in key areas including safeguarding and child protection issues; and
- investing in the induction, training and supervision of all our therapists, volunteer student therapists and trustees.

The trustees are satisfied that any risks affecting the charity are managed and monitored through the management processes and reviews set out above, allowing for effective mitigation of risk to service users, staff, volunteers and the organisation.

Considering the absence of property or any such material liability the trustees consider that a reserves policy of three to six months working capital is sufficient and in line with guidance issued by the Charity Commission.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Ethical Policy

We have considered the need for an ethical policy and at the current time the trustees do not consider that we require such a policy, particularly as we do not hold any investments. We will continue to monitor this but always strive to run our charity as ethically as possible, considering our environment, for example by car sharing for meetings and visits where possible.

Thank You

On behalf of us all at Children and Families in Grief and the children, young adults and families we support, the trustees would like to take this opportunity to thank everyone who has contributed to the running and the work of the charity this year, in gifts of time, money and resources. Being a grass roots charity, we are run by volunteers, and we rely entirely on donations and our own fundraising efforts, as we receive no government funding. We are truly grateful to every one of our supporters. In the past year, this has included major grants from Farringdon Schools Charitable Trust. We are also grateful to individuals for their generous support and donations, including the ongoing fundraising support of Paul Courtney. We would also like to thank Steve Bell for his many years of dedication to our charity.

REPORT OF THE TRUSTEES
For the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Case Studies

All names and identifying features have been changed to protect the identities of those these case studies are about.

Case Study 1

I received a referral from Social Services for a family who lived in south Devon who we had worked with previously when a grandparent in the family had died 7 years ago, they were being referred to us again now as they had experienced another loss of maternal grandpa.

Mary (mum) was 45 and she had two teens, Stacey (13) and Adam (11). Since we last met them, the parents had divorced and the children now had minimal contact with dad, which they both stated felt like another loss for them.

Grandad had been very close to the family and since dad left had stepped very much into the 'father figure' role with the children, enabling mum to continue working. Grandad became ill with cancer and after a short illness had died in 2021 during Covid. The family stated they were "devastated" at his death, and it had left a massive void in their lives that they were struggling to cope with and couldn't come to terms with.

The family were referred during the time that we were offering online sessions only at the tail end of Covid and so the initial contact was a zoom call between our Lead Therapist and the family in August 2022. The family seemed to be quickly able to talk and I think this was due to the fact we had known them and worked with them 7 years ago. Stacey had some educational needs and the referral said she can find it hard to open up, but she seemed very able to talk about the death of grandad and how it made her feel at this initial session. We always ensure that we understand the needs of families and if there are educational needs that we can adjust our approach to ensure that everyone understands what we are doing and is able to take a full part.

The family all agreed that they felt if they could have some sessions to talk about their feelings, share their memories and find ways to hold grandad's memory close to them going forward, it would help them to not feel so shut off from everything else. Mary stated the children were struggling to go to school and were often not even keen to see friends. We agreed to do 3 online sessions over zoom, and then to invite them to our next Bereavement Day. They remembered the previous Bereavement Day they attended and said they had found it helpful to meet others who have been through something similar and how it helped them to give themselves that time, a whole day, to come and do some creative activities and take time to process their feelings.

One of the Sessional Therapists was assigned to work with this family and over the course of the next few months they had their sessions over zoom looking at the loss of grandad and how they felt. The sessions were for all 3 of the family and they all made use of those times and were very able to give space to each other, as they all had different aspects of grief they needed to explore. One thing they said particularly helped them was playing the 'Grief Game', (which is a board game designed to assess where each family member is on their journey) as this very specifically looks at their thoughts, wishes, feelings and the facts around the death and this brought up conversations that the family found helpful to have.

When invitations were sent out to the Bereavement Day the family were very keen to attend and immediately got in touch with our Lead Therapist to book themselves on to the day. The family were the first to turn up in the morning, the day is on a Saturday to enable families to attend, and starts at 10am and runs until 4pm. The family soon settled in with our team and the other families that attended.

We give families a chance to share a photo of their 'special person' and this family brought a photo of grandad and talked very openly with the group about their loss, Stacey was very emotional and after sharing the photo and the family took some time to comfort her before they joined the next session of the day. The day is divided into time together as a family and time with the adults, teens, and children separately in groups, this format seems to work well for families to have the opportunity of engaging with other people in a similar position to them as well as time together as a family.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Adam said the thing he found most helpful in the day was throwing the clay. We take the whole group outside with a piece of clay each and invite them to throw this at a wall whilst they release their anger, Adam hadn't realised how much anger he had until he did this but said it felt like a release to get it out. He then took his piece of clay and modelled it into something that reminded him of grandad and then took that home at the end of the day. Stacey found the 'Rocky Rocks' activity was her most helpful part of the day. This is where we use three different types of stones to represent different aspects of their grief - a rough stone for the difficult memories, a smooth stone for their everyday memories and a crystal for their special memories. Again, they take these home so they can remember this and share it together as a family going forward. Mary said for her, it was just so helpful to have a whole day to focus on their grief as a family, and for her to connect with other families who have experienced something similar.

Following the Bereavement Day, the family had a closing session with their Sessional Therapist, and they were all feeling in a very different place now. The family said they noticed they could talk more with ease about grandad and the children were more comfortable going to school and seeing friends. Mum said she felt calmer in herself and more able to cope with everyday things. We offered for the family to keep in touch, and they want to be invited to our social events.

Case Study 2

We work in 2 or 3 schools/colleges each term across South Devon and during the summer term of 2023 we were working in a primary school in Torbay and had a group of 8 children attending the group.

One of the boys referred to the group, Billy (age 8), had experienced the death of his dad a year ago, this death was very sudden, and Billy had struggled with his feelings and the school were concerned for him, they asked if he could be part of the group we were running at the school.

The school group takes place each week for 6 weeks, it lasts for 1.5 hours each session during the school day and is held within the school. We have a group of between 6 and 12 children/young people attend the group who have had the death of someone close to them, often a parent, sibling, or close grandparent. The group is a chance for the children to work through their feelings using creative activities and giving them a chance to talk to others who have been through something similar.

Billy was quiet in the first group and didn't want to talk until he got his puppet and then he started to open up. We give each child a puppet and they use this to talk about their feelings, it works incredibly well, and Billy loved his 'owl' puppet and soon started talking about how his 'owl' was feeling.

Each week we look at different aspects of grief and Billy found the session where he created a flag to symbolise the things he learned from his dad particularly helpful, as he realised so much of what he enjoys comes directly from his dad. He talked about the times that his dad had done these things with him and seemed proud of what he had been able to learn from his dad.

Towards the end of the 6 sessions the two therapists running the group gave each child an opportunity to talk about the group and how they had found coming to it, Billy was first to say how he had loved the group and was sad it was coming to an end. This prompted the therapists to ask the school if they could facilitate a space for this group to come back together every so often, so they could keep their connection, and the school agreed.

We also gave each child in the group a letter to tell them about our family work and Billy's mum got in touch immediately and asked if they could have some family work as she felt Billy had clearly benefited from the group at school and thought she and her daughter would also benefit if we came to them at home and Billy was keen for that.

The groups are a wonderful opportunity for children to process their big and confusing feelings following the death of someone significant to them, and Billy feels like a good example of the difference coming to one of our groups makes after such a big and difficult loss.

Francesca Raymont
Lead Therapist
September 2023

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES For the Year Ended 31 August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a charitable company limited by guarantee and has no share capital. In the event of a winding up the liability of the members is limited to £10 each and is governed by a memorandum and articles of association. The charity is also a registered charity (RCN 1099255).

South West in Grief Support Limited (SWinGS) became a registered charity on 3rd September 2003, being renamed and relaunched as Children and Families in Grief in 2010.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04736907 (England and Wales)

Registered Charity number

1099255

Registered office

22 Union Street
Newton Abbot
Devon
TQ12 2JS

Trustees

Mrs S J Honey - Chair
Mrs P A Goss
S J Bell (resigned 24.5.23)
Mrs S P Cole
Mrs S A Newman - Vice Chair
Mrs R Gilliam - Treasurer (appointed 11.1.23)

Company Secretary

Mrs P A Goss

Independent Examiner

Ian Barrett
Barretts
Chartered Accountants &
Chartered Tax Advisers

22 Union Street
Newton Abbot
Devon
TQ12 2JS

Approved by order of the board of trustees on 23rd April 2024 and signed on its behalf by:

.....
Mrs S J Honey - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHILDREN AND FAMILIES IN GRIEF LIMITED

Independent examiner's report to the trustees of Children and Families in Grief Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Independent examiner's report to the trustees of Children and Families in Grief Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those 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 methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Ian Barrett

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Date: 2nd May 2024

CHILDREN AND FAMILIES IN GRIEF LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the Year Ended 31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		19,261	-	19,261	27,011
Investment income	2	304	-	304	15
Total		19,565	-	19,565	27,026
EXPENDITURE ON					
Raising funds		3,240	-	3,240	3,000
Charitable activities					
Charitable Activities		38,992	-	38,992	29,472
Total		42,232	-	42,232	32,472
NET INCOME/(EXPENDITURE)					
Transfers between funds	6	(22,667)	-	(22,667)	(5,446)
		5,853	5,853	-	-
Net movement in funds		(16,814)	(5,853)	(22,667)	(5,446)
RECONCILIATION OF FUNDS					
Total funds brought forward		35,344	6,353	41,697	47,143
TOTAL FUNDS CARRIED FORWARD		18,530	500	19,030	41,697

The notes form part of these financial statements

CHILDREN AND FAMILIES IN GRIEF LIMITED

BALANCE SHEET

31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at bank		18,530	500	19,030	41,697
NET CURRENT ASSETS		18,530	500	19,030	41,697
TOTAL ASSETS LESS CURRENT LIABILITIES		18,530	500	19,030	41,697
NET ASSETS		18,530	500	19,030	41,697
FUNDS	6				
Unrestricted funds				18,530	35,344
Restricted funds				500	6,353
TOTAL FUNDS				19,030	41,697

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a)ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b)preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd April 2024 and were signed on its behalf by:

.....
S J Honey - Trustee

.....
P A Goss - Trustee

The notes form part of these financial statements

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 August 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

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

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	304	15

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued For the Year Ended 31 August 2023

3. 'TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

One (2022: two) trustees received reimbursed expenses totalling £13 (2022: £98).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,035	7,976	27,011
Investment income	15	-	15
Total	19,050	7,976	27,026
EXPENDITURE ON			
Raising funds	3,000	-	3,000
Charitable activities			
Charitable Activities	24,759	4,713	29,472
Total	27,759	4,713	32,472
NET INCOME/(EXPENDITURE)	(8,709)	3,263	(5,446)
Transfers between funds	1,410	(1,410)	-
Net movement in funds	(7,299)	1,853	(5,446)
RECONCILIATION OF FUNDS	42,643	4,500	47,143
Total funds brought forward			
TOTAL FUNDS CARRIED FORWARD	35,344	6,353	41,697

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued

For the Year Ended 31 August 2023

5. TANGIBLE FIXED ASSETS

COST

At 1 September 2022 and 31 August 2023

**Computer
equipment**
£

1,063

DEPRECIATION

At 1 September 2022 and 31 August 2023

1,063

NET BOOK VALUE

At 31 August 2023

-

At 31 August 2022

-

6. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	35,344	(22,667)	5,853	18,530
Restricted funds				
Farringdon Trust	5,853	-	(5,853)	-
Trauma Training	500	-	-	500
	6,353	-	(5,853)	500
TOTAL FUNDS	41,697	(22,667)	-	19,030

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,565	(42,232)	(22,667)
TOTAL FUNDS	19,565	(42,232)	(22,667)

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued

For the Year Ended 31 August 2023

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	22,742	19,901	42,643
Restricted funds			
Farringdon Trust	4,000	-	4,000
Trauma Training	-	500	500
	4,000	500	4,500
TOTAL FUNDS	26,742	20,401	47,143

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,050	(27,759)	(8,709)
Restricted funds			
Farringdon Trust	7,976-	(4,713)	3,263
TOTAL FUNDS	27,026	(32,472)	(5,446)

The restricted fund from Farringdon Trust is for schools work.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

CHILDREN AND FAMILIES IN GRIEF LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 August 2023

	2023	2022
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,561	19,035
Grants	9,700	7,976
	19,261	227,011
Investment income		
Deposit account interest	304	15
Total incoming resources	19,565	27,026
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	3,240	3,000
Charitable activities		
Weekend counselling, schools work and home visits	33,799	26,064
Activity day costs	1,616	417
	35,415	26,481
Support costs		
Governance costs		
Insurance	1,084	1,123
Telephone	307	307
Postage and stationery	396	398
Sundries	482	41
Accountancy and legal fees	420	450
Subscriptions	375	275
Design costs and printing	89	284
Bank charges	65	51
Website and advertising	359	82
	3,577	2,991
Total resources expended	42,232	32,472
Net (expenditure)/income	(22,667)	(5,446)

This page does not form part of the statutory financial statements



**Children &
Families in
Grief**

