

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



Barretts
Chartered Accountants &
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 2018 FOR

Children & Families in Grief LIMITED



CHILDREN AND FAMILIES IN GRIEF LIMITED

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for the Year Ended 31 August 2018

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CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2018

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 2018. 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 2015).

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.



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 Support Limited'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 are absolutely certain that our fundamental approach to bereavement and grief achieves the best possible outcomes for our beneficiaries.

This year we have invested a great deal of time reviewing our working practices as a board and delivery of our services in response to increased demands on our services and the need to rationalise and drive efficiency wherever possible in the face of the continued economic crisis and the uncertainty caused by Brexit. We believe these factors have impacted significantly on the funding available to charities such as ours. In addition to this, we received an increased number of referrals from children's services, schools and GP surgeries where cutbacks have meant that they have less resources to support families where bereavement is an issue, although often that is only one of many, as the majority of our families come from Torbay and Teignbridge, which have some of the most socially and economically deprived wards in the country.

The charity achieves its aims and fulfils its charitable objects by:-

- providing 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 all families are invited, to encourage children and families to meet others and provide peer support and to stay in touch with the charity. 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 grown significantly over the last two to three years and we have a constant demand for this service
- Providing tailored training programmes to those who engage with bereaved children and young people, to educate them about recognising signs of the effects of bereavement.

OBJECTIVES AND ACTIVITIES

Review of Activities and Current Developments

This year we provided our service to 74 families (compared with 39 last year) comprising 98 children (compared with 59 last year), 46 young adults (compared with 20 last year) and 110 adults (compared with 59 last year). There is no doubt that the continued rise in our profile locally and the work being done by high profile celebrities to raise awareness of the potential and very real adverse effects of childhood bereavement on mental health in adult and later life, has resulted in a rapid increase in referrals to us.

In addition to this, we have delivered our services in 4 primary schools (29 children) and 2 secondary schools (14 young adults). Last year we also delivered our services in 6 schools/colleges.

We have worked hard again to secure sufficient income to deliver our services. As we receive no government funding, all our income has to be raised. Grant making trusts contribute most significantly to our income, however, we have had good success this year with community support from initiatives with local Sainsbury's, Tesco and Co-op, which has helped boost our income and profile, for which we are very grateful.

The main focus of our work continues to be our family work, supplemented by our schools and college work, which has quickly grown to become an equally important strand of our core work, enabling us to reach children and young people who would not otherwise be able to engage in our family work.

We continue to tailor our services to particular families' needs, recognising that our established methods may not be appropriate to all and moulding our services, where possible, in response to demand. We realise that one size does not necessarily fit all; our families are all different and the level of service and support they need can vary significantly.

What we have learnt, however, is that often a minimal amount of initial support provided immediately can often make a huge difference to families, who may then hopefully engage fully with our work in the months ahead. We have developed this as our "Rapid Response" model, recognising that families who have chosen to engage with us at a particular time need immediate support, which usually comprises an initial telephone assessment with our lead therapist who will then visit the family at home together with a volunteer therapist, providing support and often leaving materials such as age appropriate books for the family members to keep. Sometimes when families come to us for help, it is too early for them to engage fully with our services because the death they have experienced is too recent and emotions too raw for counselling to be effective, and so a timescale will be agreed with each family for the next steps.

Where there is a break in work, families are encouraged to stay in contact with our lead therapist through our main contact telephone number for support where required.

Last year we fully reviewed our working model in order to improve the efficiency of delivery of our services. Our existing, well established and experienced team of sessional therapists now work with a team of volunteer therapists, so each family is assigned one sessional therapist and one volunteer therapist, who work together. After a period of adjustment, our services are being smoothly delivered by a professional, well respected team of whom we are very proud, who continue to be led by our lead therapist, Francesca Raymont, to whom we are particularly grateful for everything she does.

The doubling of our therapists numbers through the recruitment of volunteer therapists has placed us in as good a position as possible to cope with the rapid rise in referrals we have experienced this year. This, together with the development of our "Rapid Response" model has meant that we have been able to cope with the increased demand put on our services this year. We will continue to monitor and adjust our services as necessary but it is now difficult to see where any further efficiencies could be made without compromising the excellent service we provide, which we are determined to protect for the best interests of our beneficiaries.

With the increased number of therapists, we have reviewed our internal supervision procedures, so that every therapist now has regular individual supervision in addition to group supervision, to ensure that all sessional and volunteer therapists are fully supported as well as our lead therapist, with clear lines of supervision and accountability established, which is working 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 attending monthly trustee meetings and a trustee attending the monthly group supervision meetings with the team of therapists. This fosters maximum trust and transparency between management board and team of therapists in the delivery of our services and enables us to react and adapt quickly where required.

OBJECTIVES AND ACTIVITIES

Review of Activities and Current Developments

We have continued to develop our policies, which we overhauled last year, including taking on board and implementing changes in response to the new GDPR which came in to force in May 2018, to ensure that we are fully compliant.

In addition to our trustees meetings we have introduced sub committee meetings this year, generally attended by 3 trustees and our lead therapist. We use these meetings to discuss and focus on particular aspects, such as policy development, GDPR, particular grant applications and reviewing our services provision. The sub committee reports to the full board of trustees. Looking ahead, our intention is for full trustee board meetings to be held bi-monthly with the sub committee meetings taking place in the intervening months on a permanent basis. The main driver for this is that we are seeking to recruit new trustees and feel that a commitment to attending bi-monthly meetings rather than monthly meetings may assist with securing new trustees. Treasurer's and Therapists' reports continue to be produced every month and circulated to the board of trustees and there is no intention for this to change.

As well as continuing with our family and schools work, for which there is a growing demand as our profile continues to rise, we have also further developed the training our therapists offer. This year we have delivered training to Devon County Council Foster Carers and National Education Union (teachers and support staff) which is developing a further income stream for us as well as raising our profile. We have also given talks to RISE (drug and alcohol abuse charity), West Country Association of Counsellors and CAMHS.

We continue to have a low level of collaboration with our "sister charities", which operate in Plymouth, Exeter and North Devon, 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. However, the way in which we each work is very different, and with our unique group approach to therapy, we do not feel it is possible for any greater collaboration; our commitment to our approach is wholly justified by the outcomes we help our beneficiaries achieve and the very positive feedback we receive from them

We also collaborate with Rowcroft Hospice, who very generously allow us to use their premises for our meetings and weekend work. We reciprocate by taking families they refer to us for support.

Our two main areas of work are:-

Family Work

At the centre of all our work is a bereaved child or young person. Our core work continues to be the support we provide to children, young people and their families, who may self refer but often are referred to us by other bodies and agencies such as Rowcroft Hospice, school nurses, GPs, children's services and social services. The focus of our work is in bringing bereaved families together, to help break the isolation which often ensues. Following an initial telephone assessment with our lead therapist, two therapists (usually one sessional and one volunteer or alternatively two sessional therapists) will be assigned to the family and will visit them in their own home on three occasions, assessing each family member's grief and using games and stories to encourage the family members to start talking to each other. Families are then invited to one of our therapeutic weekend family Bereavement Group workshops held at Rainbow House in the grounds of Rowcroft Hospice in Torquay. This is a wonderful venue, being very tranquil with beautiful gardens which our families are encouraged to enjoy. At our weekend work our therapists and volunteer therapists work together with up to 12 families as a group, encouraging them to work through their grief together, sharing stories and experiences and nurturing peer support, helping to further break the isolation associated with bereavement. Our weekend workshops are very structured and in addition to the family group work we also run some separate sessions for children, teenagers and adults, so that time is given for age appropriate counselling.

The aim of our weekends is to bring families together in a safe environment to remember the person they have lost in a safe and constructive way, through play, craft activities and storytelling; we provide them with a toolkit to help them cope with their grief and build positive futures together.

The families bond with each other, exchange contact details and move forward with their grief together. The progress our families make at the weekends is invaluable. Our therapists go on a closing visit with the family at their home following the weekend work, to assess progress, obtain feedback and to ensure that no further action is required. Many of the families we support are experiencing multiple problems and sometimes additional home visits are required, these are considered by the trustees on a case by case basis based on the advice of the therapists.

OBJECTIVES AND ACTIVITIES

Review of Activities and Current Developments

We also recognise how challenging it can be for some of our families to come to a weekend workshop and if this is a step they cannot take we tailor our service to provide additional home visits and take some of the activities they would have participated in at our weekends, to them.

There are also some families for whom our weekend work would not be appropriate, perhaps where a child has behavioural problems which could potentially put children of other families at risk. In those circumstances we offer additional home visits as we endeavour to make our provision as inclusive as possible.

We take all our feedback very seriously, always seeking to adapt and improve our services in response to the requirements, suggestions and feedback obtained from all those that we help.

We are much more able now to adapt and tailor our services in response to a family's needs and our entire focus is on achieving the best possible outcome for the families who come to us for help.

We also encourage all our families to stay in touch with us, so that they don't feel abandoned once our core work is finished. Families are reassured that they are able to continue to contact our lead therapist via our main contact telephone number if they need to. We invite all our families who attend our weekend workshops and who wish to stay in touch, to our relaxed social events; the social events provide an excellent opportunity for our families to meet other families and build relationships, helping them to support each other.

We held two social events this year for our families, being a Christmas party at Rainbow House with Father Christmas, presents, craft activities and a magician funded by a grant from Thomas Cook for which we are very grateful and a summer social kindly hosted by our patron Chris Murray at Pennywell Farm, both of which were very well attended and very much enjoyed by our families.

Schools and College work

This work has now grown to become a core part of our work with a large demand from the schools and colleges in South Devon.

This work runs alongside and complements the work we do with families. Through this area of work we are able to reach children and young people who would not otherwise be able to engage in our family work where a referral has not been made. This area of work is now an established, permanent strand of our core work. There is now a significant and growing demand for this work as word spreads as to the phenomenal results we achieve in the school and college setting.

Case Studies

As well as collecting feedback, the therapists also create anonymised case studies with the consent of the families selected. The case studies really bring to life the work that we do and the positive results and outcomes we achieve for those we help. Here are two case studies from our lead therapist:-

Family Work Case Study

We received a referral from Sandra (aged 48) for herself and her daughter; Emma (aged 13) who had experienced the sad and tragic death of Ian 6 months earlier, dad and husband to the family. Ian had died from a degenerative disease 9 months after he was diagnosed. The family had been through a really difficult time trying to nurse him at home and towards the end of his life he went into a Hospice for the final weeks of his life as he needed 24 hour care and their specialist help.

Our two therapists first met Sandra and Emma in December 2018 at their home in South Devon where they both talked about how difficult watching Ian die had been and how it had affected them. The therapists spent time finding out about them and how they were doing since the death of Ian but also listening and taking time to understand how the illness had changed their life and how difficult it had been to see someone they love who had been fit and well become incapacitated and in need of 24 hour care before he died.

OBJECTIVES AND ACTIVITIES

Review of Activities and Current Developments

Over the course of the 3 home visits the therapists counselled the family and worked with the family to support their communication and help them to think about their memories, good and bad, of Ian before and after his diagnosis and to help them to find ways to be able to discuss the things that they had been keeping locked away since his illness and subsequent death as they didn't want to upset each other.

Our therapists use therapeutic games on the home visits to families and this helps the family to open up and talk about their thoughts and feelings without feeling they are under the spotlight. The home visits went well with Sandra and Emma and the family was then invited to our bereavement day with a group of 12 bereaved families, which is held in Torquay. The bereavement day is an important part of our work and is a place where families get to meet other bereaved families which helps to normalise their experience, they work through their grief in an age appropriate way as we break into 3 groups of adults, teens and children and we have the full team of 8 therapists to facilitate these groups and support them on this difficult journey.

Following the bereavement day we went back for a closing visit with Sandra and Emma and took with us a book called 'muddles, puddles and sunshine' which we had purchased with the money we had received from the Thomas Cook Children's Charity grant. This book is a book that helps the family to talk about their memories of their special person whilst writing or drawing things about their special person in it, it then becomes a memory book to treasure. Sandra and Emma were delighted with this book as they felt it would help them to bring together all they had learned during our work with them about the importance of keeping their memories of Ian alive and having those continuing bonds with Ian whilst moving on with their lives.

Sandra said the work we had done had been massively helpful to them both and they both now felt in a better place to talk about Ian, share their feelings however painful they may be and also felt they were now able to remember the good times with Ian too and felt more equipped to move forwards with their lives.

Schools Work Case Study

Adam was 4 when his mum died through a rare illness. Adam had a younger baby brother and a dad who he lived with. Adam came to the group during the first year he was at school when he was 5 years old. Adam was struggling to cope with the death of his mum and his grief was being expressed in a lot of difficult ways including crying, tantrums and clinging to his dad. Adam's dad felt that Adam needed some support for his grief.

At the first session at Adam's school bereavement group we gave Adam a hedgehog puppet, which he loved and quickly bonded with. We use hedgehog puppets to help the children to express how they are feeling through saying how their hedgehog is feeling. We asked the group to take the hedgehog home, give it a name, dress it up and bring it back each week, which Adam happily did.

The session that Adam seemed to find the most beneficial was the week we used clay. We ask the children to express their anger or sadness through playing with the clay, the children have the opportunity of throwing the clay in a safe environment and then making it into a model to represent either their feelings or something about their special person. Adam was able to express his anger and it seemed to help Adam in coming to an acceptance that his mum had died.

At this young age it is difficult for a child to understand that death is final so a part of our work is helping young children come to the understanding of this, which can be very painful but is made easier by being with others who have also lost parents.

Towards the end of the group we read a story called "Badger's parting gift" which seemed to help Adam to think about what he had learnt from his mum and what characteristics of his were like his mum, this was a great help to Adam and he then created an amazing 'message flag' thanking his mum for what she had taught him.

At the end of the group Adam was able to express himself more clearly and seemed to be coming to an understanding of what it meant that his mum had died. He was also able to think about his future and what he hoped for for his family. We gave Adam the bag of creative objects and he had made and encouraged him to keep using his hedgehog puppet to talk about how he felt at home and at school.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES

for the Year Ended 31 August 2018

OBJECTIVES AND ACTIVITIES

Review of Activities and Current Developments

Feedback

Here is some of the fantastic feedback we have received this year:-

'It is a nice way to talk about things that you need and things you may not have thought of' (Female teen)

'It helps so much and it will help you to express yourself' (Male teen)

'It is the best thing ever, do it' (Male teen)

'Thank you so much for everything you have done and for all your help' (Mum)

'Felt comfortable and at ease instantly. The therapists were fab! Thank you.' (Mum)

'Do it! It helped us as a family immensely...highly recommended!' (Teen girl)

'Excellent service for bereaved families. Helps families open up to each other. I feel 100% better after this service. (Mum)

'Do it as it helps if you are struggling'. (Teen girl)

'A very worthwhile service, not just for children but for adults too. Grief doesn't just happen within 12 months of your loss, it happens many years afterwards, especially for children. At a young age they don't really understand death and loss but as they get older they understand it more that is what happened to us. Keep up the good work!' (Mum)

Public Benefit

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

Thank You

The trustees would like to take this opportunity to thank everyone who has supported the work of the charity this year, in gifts of time, money and resources. We rely almost entirely on donations and we are truly grateful to each and every one of our supporters. In the past year this has included major grants from trusts and foundations including BBC Children in Need, Comic Relief, Tudor Trust, Awards for All and Farringdon Schools Charitable Trust. We have also been grateful to individuals for their generous support and donations, including the ongoing fundraising events run by Nigel and Elizabeth Timbrell and Paul Courtney. We would also like to take this opportunity to thank our patrons Dr Sarah Wollaston MP, Mr Chris Murray of Pennywell Farm, Devon and Mrs Luke who retired as a trustee this year but who has joined our patrons, flying the flag for Children and Families in Grief, for their continued support and encouragement in all that we do and seek to achieve. Finally, we would like to thank our wonderful team of therapists, particularly Francesca Raymont who leads the team so proficiently.

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.

REPORT OF THE TRUSTEES

for the Year Ended 31 August 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

A board of directors has control of the company and meets every month to administer the charity. In April 2018 a decision was made by the trustees to meet bi-monthly as a whole board with sub committee meetings held in the intervening months.

The officers who served during the period are:

Name & Position

L A Luke Director - resigned 16/07/2018

P Goss Director & Company Secretary

S Honey Director and Chair

S Bell Director & Acting Treasurer

S Hine Director and Minute Secretary - resigned 13/11/2017

S Cole Director

S Newman Director Vice Chair

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:

- o Selected suitable accounting policies and then applied them consistently;
- o Made judgements and estimates that are reasonable and prudent;
- o 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.

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 monthly trustee 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, current, written policies;
- ? making sure all our procedures are carried out to ensure protection of children and vulnerable adults;
- ? ensuring up to date DBS checks are in place and trustees are trained in key areas including child protection issues; and
- ? investing in the induction, training and supervision of all our 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.

We have worked hard this year to continue to rebuild our reserves despite the challenges we have faced in the increased demand for our services and reduced availability of grant income, As there is little prospect of the economic climate improving in the medium term, in order to replenish our reserves, we continue to explore alternative funding opportunities, including continuing to develop our training delivery programme and raising our profile and support in the communities in which we operate.

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.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04736907 (England and Wales)

Registered Charity number

1099255

Registered office

6 Duchy Drive

Preston

Paignton

Devon

TQ3 1HB

Trustees

Mrs E A Luke

- resigned 16.7.18

Mrs S J Honey

Chair

Mrs P A Goss

Miss S Hine

Minute Secretary

- resigned 13.11.17

S J Bell

Acting treasurer

Mrs S P Cole

Mrs S A Newman

Vice Chair

Company Secretary

Mrs P A Goss

Independent examiner

Ian Barrett

FCA FCIE

Barretts

Chartered Accountants &

Chartered Tax Advisers

22 Union Street

Newton Abbot

Devon

TQ12 2JS

Approved by order of the board of trustees on 18 March 2019 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 2018.

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

19 March 2019



CHILDREN AND FAMILIES IN GRIEF LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 August 2018

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		42,468	2,000	44,468	58,850
Investment income	2	10	-	10	3
Total		42,478	2,000	44,478	58,853
EXPENDITURE ON					
Raising funds		3,000	-	3,000	2,500
Charitable activities					
Counselling & training sessions		42,310	2,000	44,310	36,903
Total		45,310	2,000	47,310	39,403
NET INCOME/(EXPENDITURE)		(2,832)	-	(2,832)	19,450
RECONCILIATION OF FUNDS					
Total funds brought forward		31,794	-	31,794	12,344
TOTAL FUNDS CARRIED FORWARD		28,962	-	28,962	31,794

The notes form part of these financial statements

CHILDREN AND FAMILIES IN GRIEF LIMITED

BALANCE SHEET

At 31 August 2018

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
CURRENT ASSETS					
Cash at bank		<u>28,962</u>	-	<u>28,962</u>	31,794
NET CURRENT ASSETS		<u>28,962</u>	-	<u>28,962</u>	31,794
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>28,962</u>	-	<u>28,962</u>	31,794
NET ASSETS		<u><u>28,962</u></u>	-	<u><u>28,962</u></u>	<u><u>31,794</u></u>
FUNDS	6				
Unrestricted funds				<u>28,962</u>	31,794
Restricted funds				-	-
TOTAL FUNDS				<u><u>28,962</u></u>	<u><u>31,794</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 18 March 2019 and were signed on its behalf by:

Mrs S J Honey -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 August 2018

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 2015)', 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

	2018	2017
	£	£
Deposit account interest	10	3

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2018 nor for the year ended 31 August 2017.

Trustees' expenses

Four (2017: three) trustees received reimbursed expenses totalling £312 (2017: £335). These expenses were for subscriptions, DBS fees and catering costs.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,874	7,976	58,850
Investment income	3	-	3
Total	50,877	7,976	58,853
EXPENDITURE ON			
Raising funds	2,500	-	2,500
Charitable activities			
Counselling & training sessions	21,151	15,752	36,903
Total	23,651	15,752	39,403
NET INCOME/(EXPENDITURE)	27,226	(7,776)	19,450
RECONCILIATION OF FUNDS			
Total funds brought forward	4,568	7,776	12,344
TOTAL FUNDS CARRIED FORWARD	31,794	-	31,794

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2017 and 31 August 2018	1,063
DEPRECIATION	
At 1 September 2017 and 31 August 2018	1,063
NET BOOK VALUE	
At 31 August 2018	-
At 31 August 2017	-

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 August 2018

6. MOVEMENT IN FUNDS

	At 1.9.17 £	Net movement in funds £	At 31.8.18 £
Unrestricted funds			
General fund	31,794	(2,832)	28,962
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>31,794</u>	<u>(2,832)</u>	<u>28,962</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,478	(45,310)	(2,832)
Restricted funds			
Thomas Cook	2,000	(2,000)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>44,478</u>	<u>(47,310)</u>	<u>(2,832)</u>

Comparatives for movement in funds

	At 1.9.16 £	Net movement in funds £	At 31.8.17 £
Unrestricted Funds			
General fund	4,568	27,226	31,794
Restricted Funds			
Farringdon Trust	7,776	(7,776)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>12,344</u>	<u>19,450</u>	<u>31,794</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,877	(23,651)	27,226
Restricted funds			
Farringdon Trust	7,976	(15,752)	(7,776)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>58,853</u>	<u>(39,403)</u>	<u>19,450</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 August 2018

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.16 £	Net movement in funds £	At 31.8.18 £
Unrestricted funds			
General fund	4,568	24,394	28,962
Restricted funds			
Farringdon Trust	7,776	(7,776)	-
TOTAL FUNDS	<u>12,344</u>	<u>16,618</u>	<u>28,962</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,355	(68,961)	24,394
Restricted funds			
Farringdon Trust	7,976	(15,752)	(7,776)
Thomas Cook	2,000	(2,000)	-
TOTAL FUNDS	<u>103,331</u>	<u>(86,713)</u>	<u>16,618</u>

The restricted fund is a grant from Thomas Cook for the winter social event for families.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2018.

CHILDREN AND FAMILIES IN GRIEF LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2018

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,568	17,492
Grants	32,900	41,358
	<u>44,468</u>	<u>58,850</u>
Investment income		
Deposit account interest	10	3
	<u>44,478</u>	<u>58,853</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	3,000	2,500
Charitable activities		
Weekend counselling sessions and home visits	41,323	34,617
Support costs		
Governance costs		
Insurance	864	572
Telephone	348	344
Postage and stationery	330	318
Sundries	247	139
Accountancy and legal fees	673	913
Subscriptions	225	-
Advertising for counsellors	300	-
	<u>2,987</u>	<u>2,286</u>
Total resources expended	<u>47,310</u>	<u>39,403</u>
	<u>(2,832)</u>	<u>19,450</u>
Net (expenditure)/income	<u><u>(2,832)</u></u>	<u><u>19,450</u></u>

This page does not form part of the statutory financial statements



**Children &
Families in
Grief**

