

**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 2019 FOR**

**Children & Families in Grief LIMITED**



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

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 AUGUST 2019  
FOR  
CHILDREN AND FAMILIES IN GRIEF LIMITED**



CHILDREN AND FAMILIES IN GRIEF LIMITED  
CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 August 2019

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 14
Detailed Statement of Financial Activities	15



CHILDREN AND FAMILIES IN GRIEF LIMITED  
REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2019

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 2019. 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 re-launched 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 certain that our fundamental approach to bereavement and grief achieves the best possible outcomes for our beneficiaries.

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.

CHILDREN AND FAMILIES IN GRIEF LIMITED  
REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2019

**OBJECTIVES AND ACTIVITIES**

Review of Activities and Current Developments

Review of activities and current developments

**1. Family Work**

This year we provided our service to 88 families (compared with 74 last year and 39 in 2017) comprising 120 children (compared with 98 last year and 59 in 2017), 46 young adults (compared with 46 last year and 20 in 2017) and 134 adults (compared with 110 last year and 59 in 2017). Our profile has continued to rise locally, which coupled with a growing public awareness of the importance of addressing bereavement to promote good mental health wellbeing in later life, has in our opinion contributed to the continued trend in our referral figures.

We have held three bereavement days this year at Rainbow House, Torquay, bringing 28 families together.

We have held two social events this year to bring families together, being a Santa train ride at the Dartmouth Steam Railway attended by 72 people in December 2018 and a trip to Pennywell Farm in June 2019, which was attended by 53 people. 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.

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.

Our services are provided free of charge to all our families, many of whom are from socially and economically deprived backgrounds.

For an overview of our family work provision, please see below “ Development of Family work service”.

**2. School and College Work**

We have delivered our services to 37 children in 4 primary schools (compared with 29 children in 4 schools last year) and 29 young adults in 3 secondary schools (compared with 14 young adults in 2 schools last year). The funding for one of the school's groups was provided by the school to which we were invited to run our bereavement group, following the tragic death of one of their pupils; our therapists supported 12 close friends.

Our school and college work programme is delivered by two of our sessional therapists or one sessional therapist plus our lead therapist, sometimes additionally with one of our volunteer therapists, to schools and colleges in South Devon, supporting small groups of bereaved children and young people in each school or college who would not otherwise engage with our family work. 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 since its introduction and we have a constant demand for this service.

Although the majority of our activity in terms of time and expenditure is still our family work, our school and college work is now well established and demand for this support is continuing to grow, and is a vital service, helping to support schools and colleges.

Our current projection is that in the coming year (ending 31 August 2020) we are likely to work with at least 100 families and have secured funding to work in 8 schools in that academic year. At the time of writing this report, however, we are, unfortunately, in the midst of the Coronavirus pandemic and it is too early to predict what effect this might have on our referral numbers, which we anticipate will increase.

**3. Training**

We continue to develop and provide 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 delivered training to school staff at a primary school in Paignton and to midwives at a local hospital in collaboration with The Last Kiss Foundation charity, to educate those people in the needs of recently bereaved children, young people and adults.

CHILDREN AND FAMILIES IN GRIEF LIMITED  
REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2019

**OBJECTIVES AND ACTIVITIES**

Review of Activities and Current Developments

We have also provided training to our new team of volunteer therapists, who are gaining invaluable experience working alongside our sessional therapists. Our volunteer therapists are a mix of student therapists and qualified therapists.

Development of Family work service

Over the preceding two years, we have fully reviewed our working model in order to improve the efficiency of delivery of our services in response to increasing demand and financial challenges faced by many charities now. 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. We are extremely proud of our well respected team, managed by our lead therapist, Francesca Raymont, to whom we are particularly grateful for everything she does.

Last year in response to an increased level of referrals, we developed our “Rapid Response” model and recruited additional volunteer therapists to assist with the delivery of our service, when we introduced carrying out the assessment visit facilitated by Francesca Raymont with another therapist (usually a volunteer therapist but not always) as quickly as possible after referral and the initial telephone call made by Francesca to families. At this visit, we provide support and some resources, including age appropriate books for the family members, to help them with processing their grief in a healthy way. This model enabled us to provide support to a greater number of families in a shorter space of time and in a cost efficient way, whilst not compromising the quality of support or the safety of our families or our therapists who never attend families alone.

Following the success of our Rapid Response model, we have continued to adapt our working practices, driving efficiency, and this year we have made further changes to the way we work, recognising that not all families will attend our bereavement days. Although we encouraged all families we worked with to attend a bereavement day, to benefit from meeting other bereaved families, only around half the families invited generally attended on the day. Having studied the possible requirements of families and considered how we might adapt our service to provide a more tailored service, we concluded that families would benefit from a 3-tiered approach so that if they didn't need the whole programme of our work, they could have less input from us.

The development of the new 3-tiered approach during this financial year has really helped us to ensure that we can offer some early initial support very soon after referral by way of a Rapid Response assessment visit (tier 1) and then put in place the 3 home visits (tier 2) and invite families to our bereavement day and have a closing visit (tier 3).

Some families are referred to us by schools, agencies or social services when they don't necessarily want our help or are not in the right place to receive it, so with these families we are able to deliver tier 1 and know that we have made contact, given a book (on their particular area of grief), some early advice and support and then been able to explain that they can come back to us if they need to.

We will continue to constantly review our services and adapt further if required. Our development is beneficiary-led and in response to feedback from the children, young people and families whom we support.

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:-

Family Work Case Study

All the names and identifying features have been changed to protect the identities of those in this case study.

We received a referral from Social Services in the early part of 2019 for a young boy, aged 10, called Sid and his foster carer mum, Sally. Sid's mum had died very suddenly in tragic circumstances at the end of 2018 and although Sid was already in foster care living with Sally he had regular contact with his mum and felt close to her.

CHILDREN AND FAMILIES IN GRIEF LIMITED  
REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2019

**OBJECTIVES AND ACTIVITIES**

Review of Activities and Current Developments

When two of our therapists first visited Sid and Sally, Sid was reluctant to talk and found it hard to stay in the room when his mum, Angie, was mentioned. Sid had not lived with Angie since he was 4 as she had a drug and alcohol problem, but he had always seen her and Sid said he knew his mum loved him and wanted to sort her life out so they could be together again. Sid had lived with this dream and so her death had meant the end of this dream and the reality that he would now stay in care and had no blood relatives in his life.

Sally was a wonderful support to Sid and she was coping well with his anger outbursts. We gave Sally a book on how to support children in grief after an accidental death and this helped Sally to feel she had some tools to use with Sid.

Our therapists visited the family 3 times at home and then invited them to our June 2019 bereavement day, held at Rowcroft in Torquay. During the visits our therapists built up a good relationship with Sid and Sally and they were able to talk openly about their feelings and Sid started to process his grief.

When they came to the bereavement day, Sid was very nervous but he met another young boy, aged 9, who had lost his mum and they immediately formed a connection, they even swapped telephone numbers and agreed to keep in touch.

On the closing visit back at Sally and Sid's home, they both shared what had helped them through our work and the thing that Sid felt was that meeting his new friend and sharing their feelings together had helped him the most; Sally said that for her it was gaining the support of the other families at the bereavement day that made the difference to her.

The family asked to keep in touch through our social events and we explained that they can be in touch with us over the phone as and when they need any support or guidance on their on-going journey of grief.

Schools Work Case Study

Please note that names and any identifying details have been changed to protect the identity of the pupils and their family concerned in this case study.

We were asked to run a bereavement group in a local village school in south Devon in January 2019. There were 12 pupils in this school who had all recently had the death of a close family member and who the school had identified would benefit from one of our bereavement groups. We went to the school for a period of 6 weeks and each week we worked with the group of 12 children for 1.5 hours, looking at different aspects of grief, using creative activities and stories and giving the group a chance to connect with each other through sharing their experiences of loss.

One of the children in the group was a boy called Sam. Sam was 8 years old and he had experienced the death of his nanny last summer. Sam's nanny did a lot of his childcare so she felt like a second mum to Sam and her death, which was unexpected through a heart attack, had rocked his world. The school had noticed that he had become very withdrawn and they were concerned that he was starting to isolate himself from his friends. His mum had reported to the school that Sam was very angry and showed regular displays of uncontrollable anger towards her.

During the sessions, Sam gradually started to speak about his feelings and a major breakthrough came when we did the clay activity. This activity is aimed at giving children a safe way to express their anger, through throwing the clay, and then modelling the clay into something that represents their special person. Sam really got in touch with his anger and was able to express how angry he felt about nanny dying and how he misses her every day. He then made a rocking chair out of the clay that he said represented nanny to him, as that was her favourite chair that she used to sit in, in her kitchen when he visited her.

At the end of the sessions Sam filled in a feedback form and said that he had found it helpful to learn to speak about his feelings in the group, to be able to talk to others in a similar situation as him and he felt he could now start to think about his nanny without crying. Sam's mum had told the school she felt Sam seemed less angry since attending the group and the school could see he was more connected to his friends again.

The group were keen to continue to meet up and so we suggested to the school that they could provide an opportunity for these 12 children to get together, even just once a month, to continue to support each other during the school day, which the school said they were happy to do.

CHILDREN AND FAMILIES IN GRIEF LIMITED  
REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2019

**SUPERVISION**

**OBJECTIVES AND ACTIVITIES**

Review of Activities and Current Developments

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 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 the management board and the team of therapists in the delivery of our services and enables us to react and adapt quickly where required.

Collaboration

We continue to have a low level of collaboration with our “sister charities”, which operate 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. 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 bereavement days and training at their Rainbow House. We reciprocate by providing bereavement support to any families they refer to us.

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, including knitted hedgehog outfits for the hedgehogs we give to the children we support. 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 trusts and foundations including BBC Children in Need and 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 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 last year, for their continued support and encouragement in all that we do and seek to achieve. Finally, we would like to thank our fantastic minute secretary, Sarah, and our wonderful team of sessional therapists, volunteer therapists and our lead therapist, Francesca Raymont who ensures the delivery of our services 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.

## CHILDREN AND FAMILIES IN GRIEF LIMITED

### REPORT OF THE TRUSTEES

for the Year Ended 31 August 2019

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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 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 & Acting Treasurer

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 bi-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 which are kept under review;
- 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 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.

##### 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Company number  
04736907 (England and Wales)

Registered Charity number  
1099255

CHILDREN AND FAMILIES IN GRIEF LIMITED  
REPORT OF THE TRUSTEES  
for the Year Ended 31 August 2019

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered office  
22 Union Street  
Newton Abbot  
Devon  
TQ12 2JS

Trustees

Mrs S J Honey	Chair
Mrs P A Goss	
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 11 May 2020 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 2019.

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

12 May 2020

CHILDREN AND FAMILIES IN GRIEF LIMITED  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the Year Ended 31 August 2019

	Notes £	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
<u>INCOME AND</u>					
<u>ENDOWMENTS FROM</u>					
Donations and legacies		63,519	11,200	74,719	44,468
Investment income		58	-	58	10
<b>Total</b>	2	63,577	11,200	74,777	44,478
<u>EXPENDITURE ON</u>					
Raising funds		40,766	-	4,500	3,000
Charitable activities			11,200	-	
Counselling & training sessions		40,766	-	51,966	44,310
<b>TOTAL</b>		45,266	11,200	56,466	47,310
<b>NET INCOME</b> <b>/(EXPENDITURE)</b>		18,311	-	18,311	(2,832)
<u>RECONCILIATION</u>					
<u>OF FUNDS</u>					
<b>Total funds</b> <b>brought forward</b>		28,962	-	28,962	31,794
<b>TOTAL FUNDS</b> <b>CARRIED FORWARD</b>		47,273	-	47,273	28,962

CHILDREN AND FAMILIES IN GRIEF LIMITED

BALANCE SHEET

At 31 August 2019

	Notes £	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
<u>CURRENT ASSETS</u>					
Cash at bank		47,273	-	47,273	28,962
<b>NET CURRENT ASSETS</b>		47,273	-	47,273	28,962
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		47,273	-	47,273	28,962
<b>NET ASSETS</b>		47,273	-	47,273	28,962
<u>FUNDS</u>	6			47,273	
Unrestricted funds				47,273	28,962
Restricted funds				-	
<b>TOTAL FUNDS</b>				47,273	28,962

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 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 on 11 May 2020 and were signed on its behalf by:

Mrs S J Honey -Trustee

CHILDREN AND FAMILIES IN GRIEF LIMITED  
NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 August 2019

**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**

	2019	2018
	£	£
Deposit account interest	58	10

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2019 nor for the year ended 31 August 2018.

Trustees' expenses

Three (2018: three) trustees received reimbursed expenses totalling £293 (2018: £312).

CHILDREN AND FAMILIES IN GRIEF LIMITED  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 August 2019

4. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<u>INCOME AND</u>			
<u>ENDOWMENTS FROM</u>			
Donations and legacies	63,519	11,200	74,719
Investment income	58	-	58
<b>Total</b>	<b>63,577</b>	<b>11,200</b>	<b>74,777</b>
<u>EXPENDITURE ON</u>			
Raising funds	40,766	-	4,500
Charitable activities	-	11,200	51,966
Counselling & training sessions	40,766	-	56,466
<b>TOTAL</b>	<b>45,266</b>	<b>11,200</b>	
<b>NET INCOME</b> <b>/(EXPENDITURE)</b>	<b>18,311</b>	<b>-</b>	<b>18,311</b>
<u>RECONCILIATION</u>			
<u>OF FUNDS</u>			
<b>Total funds</b> <b>brought forward</b>	<b>28,962</b>	<b>-</b>	<b>28,962</b>
<b>TOTAL FUNDS</b> <b>CARRIED FORWARD</b>	<b>47,273</b>	<b>-</b>	<b>47,273</b>

5. **TANGIBLE FIXED ASSETS**

	Computer equipment £
COST	
At 1 September 2018 and 31 August 2019	1,063
DEPRECIATION	
At 1 September 2018 and 31 August 2019	1,063
NET BOOK VALUE	
At 31 August 2019	-
At 31 August 2018	-

CHILDREN AND FAMILIES IN GRIEF LIMITED  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 August 2019

4. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<u>INCOME AND</u>			
<u>ENDOWMENTS FROM</u>			
Donations and legacies	42,468	2000	44,468
Investment income	10		10
<b>Total</b>	<b>42,478</b>	<b>2000</b>	<b>44,478</b>
<u>EXPENDITURE ON</u>			
Raising funds	3,000	-	3,000
Charitable activities			-
Counselling and training sessions	42,310	2,000	44,310
<b>Total</b>	<b>45,310</b>	<b>2,000</b>	<b>47,310</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(2,832)</b>	<b>-</b>	<b>(2,832)</b>
<u>RECONCILIATION OF FUNDS</u>			
<b>Total funds brought forward</b>	<b>31,794</b>	<b>-</b>	<b>31,794</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>28,962</b>	<b>-</b>	<b>28,962</b>

5. **TANGIBLE FIXED ASSETS**

	Computer equipment
<u>COST</u>	
At 1 September 2018 and 31 August 2019	1,063
<u>DEPRECIATION</u>	
At 1 September 2018 and 31 August 2019	1,063
<u>NET BOOK VALUE</u>	
At 31 August 2019	
At 31 August 2018	

CHILDREN AND FAMILIES IN GRIEF LIMITED  
NOTES TO THE FINANCIAL STATEMENTS -  
CONTINUED  
for the Year Ended 31 August 2019

**6. MOVEMENT IN FUNDS**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General funds	28,962	18,311	47,273
<b>Total funds</b>	<b>28,962</b>	<b>18,311</b>	<b>47,273</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			18,311
General fund	63,577	(45,266)	-
<u>RESTRICTED FUNDS</u>			-
Farringdon Trust	7,976	7,976	-
Torbay Lottery	1,274	1,274	-
Torbay Council	1,050	1,050	-
Riviera Education	300	300	-
Devon County Council	600	600	-
	11,200	(11,200)	-
<b>TOTAL FUNDS</b>	<b>74,777</b>	<b>56,466</b>	<b>18,311</b>

Comparatives for movement in funds

	At 1.9.17 £	Net movement in funds £	At 31.8.18 £
Unrestricted funds	-		
General funds	31,794	(2,832)	28,962
<b>Total funds</b>	<b>31,794</b>	<b>(2,832)</b>	<b>28,962</b>

CHILDREN AND FAMILIES IN GRIEF LIMITED  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 August 2019

6. **MOVEMENT IN FUNDS - continued**

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

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

The restricted funds from Torbay Lottery and Farringdon Trust are for schools work and those from Torbay Council, Devon County Council and Riviera Education are for training services.

7. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2019.



CHILDREN AND FAMILIES IN GRIEF LIMITED  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 August 2019

	2019 £	2018 £
<u>INCOME AND ENDOWMENTS</u>		
Donations and legacies		
Donations	34,209	
Grants	40,510	
	74,719	44,468
Investment income		
Deposit account interest	58	10
<b>Total incoming resources</b>	<b>74,777</b>	<b>44,478</b>
<u>EXPENDITURE</u>		
Raising donations and legacies		
Fundraising costs	4,500	3,000
Charitable activities		
Weekend counselling, schools work and home visits	49,028	41,323
Support costs		
Governance costs		
Insurance	955	864
Telephone	356	348
Postage and stationery	684	330
Sundries	13	247
Accountancy and legal fees	660	673
Subscriptions	270	225
Advertising for counsellors		300
	2,938	2,987
<b>Total resources expended</b>	<b>56,466</b>	<b>47,310</b>
<b>Net income/(expenditure)</b>	<b>18,311</b>	<b>2,832</b>



**Children &  
Families in  
Grief**

