

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 2020 FOR

Children & Families in Grief LIMITED



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04736907 (England and Wales)
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1099255**

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2020
FOR
CHILDREN AND FAMILIES IN GRIEF LIMITED



CHILDREN AND FAMILIES IN GRIEF LIMITED

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or the Year Ended 31 August 2020**

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CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES or the Year Ended 31 August 2020

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 2020. 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 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 & 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:

- 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.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES or the Year Ended 31 August 2020

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 are certain 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 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 continued to grow significantly since its introduction and is now a well established service line for which we have a constant demand; and
- 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 or the Year Ended 31 August 2020

OBJECTIVES AND ACTIVITIES

Review of Activities and Current Developments

Undoubtedly, the Covid-19 pandemic has made this year unique for everyone. For us, it was a year of two halves, the first half being business as usual, carrying out our schools work and working hard to keep us with the number of family referrals coming to us which prompted us to double the number of volunteer therapists to work alongside our team of sessional therapists; the second half of the year following the lockdown on March 23rd 2020, saw almost an overnight cessation of referrals and all our schools work being postponed until such as time as it was safe and permissible to work in schools and colleges again. From collaborating with our sister charities working across Devon and Cornwall, we quickly realised that they were similarly affected; quite understandably, in the face of so much uncertainty as to the future, including economic uncertainty, families were most probably concentrating on essential surviving from day to day, postponing the place grieving may have had during that time.

Being a small, grass roots charity has certain benefits, in particular being agile and enabling us to adapt quickly in times of adversity. As a grass roots charity, we are well placed within the community to know what changes we need to make in order to continue to provide our service.

We were ahead of the curve, putting the future safety of our beneficiaries and CFG team first and foreseeing that a potential lockdown would mean a wholesale change to the way we operated.

We quickly put in place a Continuous Working Business Plan (approved on 16 March 2020) to enable us to function and deliver our services in a different way for the foreseeable future, until it was deemed safe for us to resume working as normal. In summary, the following changes were introduced with immediate effect: -

- “ All families were now offered online or telephone sessions with our therapists as opposed to face to face to face meeting in families’ homes;
- “ All bereavement weekends, social events and schools work was postponed;
- “ All supervision meetings (group and individual) were to be held online;
- “ All trustees’ meetings and subcommittee meetings were to be held online;
- “ All sister charity meetings were to be held online; and
- “ We increased one to one supervision for all our therapists.

At the time of writing this report, we continue to work in this remote way as the restrictions continue. Whilst some of the changes we have introduced will probably become permanent, for example online sister charities meetings, which have enabled us to all collaborate more frequently and effectively since moving to an online platform, there really is no substitute for face to face meetings in families’ homes which enables our therapists to be more aware of any safeguarding or other issues requiring action or signposting to protect our vulnerable beneficiaries.

The Future

Looking ahead, we will continue to adapt our services as required and are looking forward to the time when we can recommence work in schools and colleges and reintroduce our full family service of face to face meetings, group therapy work at our bereavement weekends and social events to connect our families and promote peer support.

We envisage that when life gets back to “normal”, we will receive an influx of new referrals. Grief does not go away and we are acutely aware that even more children and families are grieving now, not only as a direct result of Covid-19 deaths, but also indirectly, as other deaths have undoubtedly been accelerated as treatments for cancer, heart disease and other conditions ceased and operations have been postponed due to the pandemic. In addition to this, families have not been able to visit loved ones in care or in hospital and attendance at funerals has been restricted, all of which affect the normal grieving process. We anticipate the mental health impact of the pandemic will be enormous and long lasting, particularly for those who have lost loved ones during the pandemic. We anticipate that we will supporting families affected by Covid-19 deaths for many years to come.

In addition to this, once we are able to resume face to face work and group work, we will have a certain amount of catching up to do, to offer the families we have been working with remotely bereavement weekend groups and social events, to help them connect with other families to share their grief, build much needed bonds and friendships and benefit from enduring peer support.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES or the Year Ended 31 August 2020

OBJECTIVES AND ACTIVITIES

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 as the Covid-19 situation evolves 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.

We feel that we are in an excellent position for the year ahead, to enable us to continue to serve our community effectively and professionally.

1. Family Work

This year we provided our service to 96 families (compared with 88 last year, 74 in 2018 and 39 in 2017) comprising 129 children (compared with 120 last year, 98 in 2018 and 59 in 2017), 68 young adults (compared with 46 last year, 46 in 2018 and 20 in 2017) and 159 adults (compared with 134 last year, 110 in 2018 and 59 in 2017). This is a phenomenal increase, given that the majority of the referrals this year were received pre-lockdown in March. Our referral numbers were significantly reduced after March 2020, as most of our referrals come via schools which were predominantly shut.

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. These were in October 2019, November 2019 and February 2020. Our planned bereavement days for April, July and October 2020 were cancelled due to the Covid-19 restrictions.

Normally, we would have held at least two social events this year, however, our Summer 2020 event had to be cancelled due to the restrictions. However, we did have a wonderful Christmas social event in December 2019, being a trip on the Santa Express Train from Paignton to Kingswear, to which we welcomed over 70 of our beneficiaries. The event was oversubscribed and was extremely well received. 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 some of the most socially and economically deprived wards in England and Wales.

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 encourage all families we work 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 the last 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). This approach has also enabled us to adapt quickly to an online/telephone support service during the Covid-19 pandemic.

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.

2. School and College Work

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES or the Year Ended 31 August 2020

OBJECTIVES AND ACTIVITIES

During the first half of the financial year (between October 2019 and February 2020) we ran 5 bereavement groups in schools and colleges, providing our service to 28 children in 4 primary schools (compared with 37 children in 4 schools last year and 29 children in 4 schools in 2018) and 21 young adults in 3 secondary schools (compared with 29 young adults in 3 schools last year and 14 young adults in 2 schools in 2018). The funding for one of the secondary 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 14 close friends.

The 3 summer term groups we had planned had to be postponed due to Covid-19 restrictions and at the time of writing this report, they have not yet taken place due to the ongoing restrictions in place. These groups will be rescheduled as soon as we are as certain as we can be that it is safe to do so, based on Government advice and the advice of the schools and colleges involved. Further groups will then be scheduled in other schools and colleges who have requested our involvement.

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.

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 internal training to our 4 new Volunteer Therapists in January and August 2020.

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. Two case studies are attached at the end of this report.

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 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. As a result of the Covid-19 pandemic and a move to online meetings and supervision, we have increased the level of 1 to 1 supervision, to help all our therapists feel supported during these extremely challenging times.

Collaboration

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES or the Year Ended 31 August 2020

OBJECTIVES AND ACTIVITIES

We continue to collaborate 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 and this level of collaboration has increased and improved as we have all moved to online meetings, which have made our collaboration much more accessible and will be a permanent change.

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 at this time; 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 hope to collaborate again 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.

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.

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, from valuable grants to 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, 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.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES or the Year Ended 31 August 2020

OBJECTIVES AND ACTIVITIES

CASE STUDIES

Please note that all identifying features have been changed to protect those mentioned in these case studies

1. Family Work - Family seen during Covid-19 restrictions

We received a referral for a family who had been bereaved several years previously of the mum in the family. The boys, now 15 and 10, had moved to live with their maternal nan and were now in a settled place and in need of, and ready for, support for their grief.

The family were referred to us just as the first lockdown of 2020 began by the school of the eldest son, and so we had started to work online due to the risks of the virus. The family received a phone call within a week of the referral being made and then the first session was conducted over zoom with nan, the 2 boys by our Lead Therapist. This first session is an opportunity to assess the needs of the family and to introduce the family to our work and to try to answer any questions and help the family to feel comfortable with the process we offer through our programme of bereavement sessions.

At the assessment nan did most of the talking but they all agreed they needed support for their grief. The eldest boy had managed to block out a lot of his feelings whilst they went through the move to their nan's, via other relatives who were not able to look after them, since mum died, and the younger son felt it was only just hitting him now that his mum had actually died.

Nan was sent a book by us as a resource on supporting teens that are grieving and then one of our sessional therapists was allocated to work with this family. The Sessional Therapist made contact with the family and set up a series of 3 zoom sessions over the coming months, we usually aim to do one each month for a period of 3 months.

During the sessions the family were able to explore their feelings of sadness, anger and loss and also the way they felt so let down by other family members who had initially said they would care for the boys. The boys were able to start to think about how they would like to remember mum and also how they could feel connected to her through continuing to do the things they used to do with mum when she was alive. The worries nan had about supporting the boys' grief were settled and she said she felt equipped and supported to do this now, with the help of our therapist.

The family were told that once lockdown was over and the risks of the virus had subsided, we would invite them to a bereavement day, where they would meet other families in a similar situation and have a whole day of therapy. The family were keen to be offered this whenever it happened as they felt they would benefit.

March 2021:

The lockdown restrictions are now starting to be lifted over the coming months and so we plan to offer this family the opportunity of attending a bereavement day, hopefully later in the year, when it is safe to do so.

1. Schools Work - School Bereavement Group (pre Covid-19)

In January 2020 we were invited to attend a school in a small village in south Devon to run a bereavement group for children who had experienced the death of a close family member. The school didn't have enough children to fill the group, as we ask for a group of between 6 and 12 children, so they invited children from 3 surrounding schools to join them for this group. We ended up with a group of 11 children, from 4 schools in total.

The group ran every week, on a Tuesday afternoon for 1.5 hours over a period of 6 weeks. 3 of our therapists ran this group and it was fully funded by a grant, so the school didn't have to fund this they simply needed to provide an undisturbed room for the group to be held in.

At the group we had children who had been bereaved of parents, siblings and grandparents. There were sibling girls who had experienced the death of their mum a couple of years previously and they were now living with an auntie and uncle.

CHILDREN AND FAMILIES IN GRIEF LIMITED

REPORT OF THE TRUSTEES or the Year Ended 31 August 2020

OBJECTIVES AND ACTIVITIES

These girls were very, very tearful and withdrawn at the first session and didn't want to share what had happened to their mum. We use creative activities at these groups to help children to open up and talk about their feelings and during the course of the weeks we pay special attention to the feelings of anger and sadness, we look at their memories and moving forwards with the memory of the special person firmly in place. We look at what the children learned from their special person and how they can continue to feel connected to them as the years go by.

The girls were able to start to open up and one of the girls said she felt extremely angry that this had happened to her mum when she was so young, she had died in her 30's from cancer. She was able to express this anger through an activity that we do with clay, where the clay is used to help the child express their anger safely and then create something beautiful with the clay.

The other sister said she was struggling to remember her mum and she was massively helped through us creating 'Memory Flags' in the group where the two sisters talked together about what their mum had taught them and what they were thankful for, this had helped bring back to the sister all the things she had enjoyed with and about her mum and she felt really connected to her mum again through this activity.

The whole group reported at the end of the 6 weeks that it had helped them to come to the group and meet others who had lost close family members, and that they now felt in a better place to talk about the person who had died, and they now felt they could remember them without the intense pain they had previously experienced.

The girls said that they felt they had made good friends in the group and that they were now able to talk more freely with their auntie and uncle about their mum and they had started to think of ways they could remember her especially for birthdays and anniversaries associated with mum.

The schools involved thanked us for the work we did with the children and said they would appreciate us coming back in a year of two to run another bereavement group with other children, which we plan to do.

Francesca Raymont - Lead Therapist

March 2021

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).

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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 & Chair
S Bell	Director & Acting Treasurer
S Cole	Director
S Newman	Director & Vice Chair

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
or the Year Ended 31 August 2020

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 12 May 2021 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 2020.

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

25 May 2021

CHILDREN AND FAMILIES IN GRIEF LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 August 2020

Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	26,040	-	26,040	74,719
Investment income	55	-	55	58
Total	26,095	-	26,095	74,777
EXPENDITURE ON				
Raising funds	1,500	-	1,500	4,500
Charitable activities				
Counselling & training sessions	45,126	-	45,126	51,966
Total	46,626	-	46,626	56,466
NET INCOME/(EXPENDITURE)				
Transfers between funds	(4,000)	4,000	-	-
Net movement in funds	(24,531)	4,000	(20,531)	18,311
RECONCILIATION OF FUNDS				
Total funds brought forward	47,273	-	47,273	28,962
TOTAL FUNDS CARRIED FORWARD	22,742	4,000	26,742	47,273

CHILDREN AND FAMILIES IN GRIEF LIMITED

BALANCE SHEET

31 August 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Cash at bank		22,742	4,000	26,742	47,273
NET CURRENT ASSETS		22,742	4,000	26,742	47,273
TOTAL ASSETS LESS CURRENT LIABILITIES		22,742	4,000	26,742	47,273
NET ASSETS		22,742	4,000	26,742	47,273
FUNDS					
Unrestricted funds	6			22,742	47,273
Restricted funds				4,000	-
TOTAL FUNDS				26,742	47,273

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 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 12 May 2021 and were signed on its behalf by:

S J Honey - Trustee

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2020

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

	2020	2019
	£	£
Deposit account interest	55	58

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2020

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

Two (2019: three) trustees received reimbursed expenses totalling £218 (2019: £293).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2020

5. TANGIBLE FIXED ASSETS

	Computer equipment
	£
COST	
At 1 September 2019 and 31 August 2020	1,063
DEPRECIATION	
At 1 September 2019 and 31 August 2020	1,063
NET BOOK VALUE	
At 31 August 2020	-
At 31 August 2019	-

6. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	Transfers between funds	At 31.8.20
	£	£	£	£
Unrestricted funds				
General fund	47,273	(20,531)	(4,000)	22,742
Restricted funds				
Farringdon Trust	-	-	4,000	4,000
TOTAL FUNDS	47,273	(20,531)	-	26,742

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,095	46,626	(20,531)
TOTAL FUNDS	26,095	(46,626)	(20,531)

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	28,962	18,311	47,273
TOTAL FUNDS	28,962	18,311	47,273

CHILDREN AND FAMILIES IN GRIEF LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2020

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 fund	63,577	(45,266)	18,311
Restricted funds			
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)	-
TOTAL FUNDS	74,777	(56,466)	18,311

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 2020.



CHILDREN AND FAMILIES IN GRIEF LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2020

	2020	2019
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,420	34,209
Grants	19,620	40,510
	26,040	74,719
Investment income		
Deposit account interest	55	58
Total incoming resources	26,095	74,777
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,500	4,500
Charitable activities		
Weekend counselling, schools work and home visits	42,408	49,028
Support costs		
Governance costs		
Insurance	849	955
Telephone	333	356
Postage and stationery	353	684
Sundries	255	13
Accountancy and legal fees	540	660
Subscriptions	388	270
	2,718	2,938
Total resources expended	46,626	56,466
Net (expenditure)/income	(20,531)	18,311



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