

CHILDREN'S BEREAVEMENT CENTRE

England & Wales · Charity number 1098935

Details

Other names	NEWARK AND NOTTS. CHILD BEREAVEMENT AND LOSS CENTRE, SUES PLACE
Status	Registered
Legal form	Charitable company
Company number	04747134
Registered	2003-08-11
Register	View on the Charity Commission register

Contact

Address	3 Kings Road Newark Nottinghamshire NG24 1EW
Phone	01636551739
Email	info@childrensberavementcentre.co.uk
Website	www.childrensberavementcentre.co.uk

Activities

Objects: TO RELIEVE THE DISTRESS AND SUFFERING OF THOSE CHILDREN, AND THEIR FAMILIES, WHO HAVE EXPERIENCED BEREAVEMENT OR LOSS BY PROVIDING EASILY ACCESSIBLE INFORMATION, GUIDANCE AND SUPPORT.

Activities: We provide a range of free specialist bereavement support and advice for Nottinghamshire and Lincolnshire children, young people (3-18 years) and their parents/carers. Professionals have access to professional guidance and training to improve their knowledge and skills in supporting local grieving families.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- Lincolnshire
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£388,141	£421,389	-	-
2024-03-31	£394,374	£390,595	-	-
2023-03-31	£377,425	£376,532	-	-
2022-03-31	£259,301	£343,818	-	-
2021-03-31	£301,142	£265,512	-	-

Trustees

Name	Role	Appointed
Andrew Watson		2015-10-06
Dr Caroline Jane Lawrenson		2019-12-05
Helen Kemp		2024-04-25
Joanne Ferguson		2024-04-25
Julia Alison Percy		2014-05-13
SIMON SHAW		

CHILDREN'S BEREAVEMENT CENTRE

England & Wales - Charity number 1098935

Accounts

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2025



**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

DIRECTORS

S. Shaw
J.A. Percy
A. Watson
C.J. Lawrenson
H.L. Kemp
J.E. Ferguson

CHIEF EXECUTIVE

K.L.Baxter

REGISTERED OFFICE:

3 King's Road
Newark
Nottinghamshire
NG24 1EW

REGISTERED NUMBER:

4747134 (England and Wales)

CHARITY

REGISTERED NUMBER:

1098935

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the financial statements of the charitable company for the year ended 31 March 2025.

DIRECTORS AND TRUSTEES

The directors, who are also the trustees of the charity, during the year under review were and to the date of this report were:

A. Watson	Chairman
S Shaw	Treasurer
J.A. Percy	
A.L. Codd (resigned 22 May 2025)	
C.J. Lawrenson	
H.L. Kemp (appointed 22 April 2024)	
J.E. Ferguson (appointed 24 April 2024)	

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Children's Bereavement Centre is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 28 April 2003 as Newark & Notts Child Bereavement and Loss Centre and registered as a charity on 11 August 2003; the name was changed on 10 January 2014. Every member of the company has limited liability in the form of a guarantee up to £1.

The Children's Bereavement Centre is managed by a voluntary Executive Committee (trustees) that meets quarterly to focus in particular on policy, risk management, people and strategy, and to delegate responsibility to staff and/or members of the Executive Committee.

In selecting individuals as trustees of the charity, skills, knowledge and experience are considered for effective governance. The Chairman and Chief Executive are responsible for their induction which includes the awareness of trustee responsibilities including risk management and legal duties, the work and history of the charity, references, safeguarding training and DBS checks.

ORGANISATION

The trustees delegate the day-to-day running of the charity to the Chief Executive (Kate Baxter). The trustees and CEO are jointly responsible for the strategic direction of the charity and ensuring that suitable planning and forecasting takes place.

At the end of the year, the charity employed 13 part-time staff with a full-time equivalent of nine. This includes Chief Executive, 2 x administrators, 3 x fundraisers, 1 volunteer co-ordinator/grant officer and 6 bereavement counsellors including the Bereavement Service Manager and Bereavement Team Lead.

Staff work with 20+ bereavement support volunteers/counsellors who give their time and expertise regularly each week and/or support therapeutic group activities. Other volunteers bring more vital skills and experience to support fundraising, awareness raising and administration. The group of Young Ambassadors, all of whom previously benefitted from the service, continues to grow and have contributed to developing promotional materials, fundraising, interviewing staff and development of service delivery and resources.

A highly talented and dedicated team of staff and volunteers provide a range of specialist skills including play therapy, filial therapy, youth work, neurodiversity specialism, each of whom further enhance the quality of our service delivery and the capacity of the charity to meet the growing demand for services.

OBJECTIVES AND ACTIVITIES OF THE CHARITY

Objectives and Aims

The Children's Bereavement Centre remains the only service of its kind in the area. It serves a population of 1.2 million people with a range of free services and raises most of its income by through fundraising, donations, events and grants.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)**

Objectives and Aims (continued)

Our key objective is to relieve the distress and suffering of those children, and their families, who have experienced the death or terminal-illness of someone important to them, by providing accessible information, guidance, and support.

In the last year, we again supported over 1500 children as young as three years old and their families from Nottinghamshire and South Lincolnshire. They are all experiencing life-changing trauma due to the death or terminal illness of someone important to them.

Our services consist of:

- Direct bereavement support/counselling, including in person, telephone or online, where each child receives approximately 8 free sessions (parents/carers 6)
- A comprehensive 2-hour assessment to understand the unique needs of the individual
- Therapeutic group support including an annual bereavement residential for children and young people, workshops, bereaved family programme, peer support group and community remembrance events
- Telephone advice for families and training to speak with an experienced Bereavement Counsellor, including guidance on supporting children's needs in the early days immediately following a death
- Training service for professionals and parents/carers to develop their skills and confidence in supporting bereaved children
- Placement providers for counsellors in training where volunteers receive in-house training, mentoring and support.
- Free resources relevant to bereaved children and their families available digitally on our website

The Children's Bereavement Centre recognises the important role schools and colleges have in supporting bereaved children but from the feedback received, we know that many staff members do not feel they have the skills, knowledge or confidence to provide effective support. This can impact on staff wellbeing and the emotional and educational outcomes for children and young people. In recognition of this, in early 2025, we launched a new "School Grief Awareness Partnership" to provide a range of free services and support to help schools be proactive in preparing for the impact of a death within their community as well as empowering staff with advice and relevant training. Our aim is to provide a network of effective, holistic support around every bereaved child, to ensure the best outcomes for all.

Our service is focused on prevention and our internal monitoring shows significant improvements such as increased self-esteem, confidence, concentration, relationships, sleep and reductions in self-harm, suicidal thoughts, sadness and depression. We help to prevent sustained suffering, prevent prolonged mental health challenges, and empower every child with hope for the future. We equip children and their families with the tools and knowledge needed for them to build resilience, bolster their mental health and grow up healthier and happier.

All our achievements are due to the hard work and commitment of an amazing team of staff and volunteers who continually go above and beyond to inspire the generosity of people within our community. We are, as ever, so grateful to everyone for giving their time, expertise and financial support to achieve this. It's thanks to them that so many bereaved children and families get the specialist support they need, when they need it.

PLANS FOR FUTURE PERIODS

The Children's Bereavement Centre is forecasting that costs will continue to rise in 2025-26, particularly due to an increase in Employer National Insurance contributions, energy prices and salaries, whilst demand for services will remain high. To maintain and grow capacity, a key focus will be to develop income through fundraising, donations and grants through expanding existing activities and piloting new ones. Thanks to a grant from the National Lottery, we will be increasing the depth of support throughout the region to bring more accessible services based on local need and developing our 1:1 bereavement support and counselling in Broxtowe and Gedling.

We will be preparing for the retirement of our Chief Executive in 2026 who will have been in post for 10+ years through effective recruitment, strategic reviews and organisational audits to ensure an effective handover and continued momentum of development and growth. In line with our succession planning strategy, we will also be recruiting more Trustees to extend the skill set of the Board.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to public benefit in determining the activities undertaken by the charity. Our services are available to children and their families affected by the death or terminal-illness of someone important to them and the professionals that support them.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)**

FINANCIAL REVIEW

Treasurer's Report

During the year ending 31 March 2025 income totalled £388,141 (2024 - £394,374) and outgoings totalled £421,389 (2024 - £390,595) giving a deficit for the year of £33,248 (2024 – surplus £3,779).

Income was achieved via:

- Corporate fundraising £50,438 (2024 - £47,324)
- Grants £126,848 (2024 - £131,932)
- Statutory Sector Funding £22,309 (2024 - £34,392)
- Donations & Fundraising £186,066 (2024 - £177,017)
- Earned income from Professional Training £2,480 (2024 - £3,709)

In the current period, the charity saw a reduction in statutory funding and grants, the latter being particularly challenging as most income needed was for existing salaries with few new projects planned. This was at a time when the long-serving Fundraising and Marketing Manager left the charity, investment was made in new fundraising activities and new fundraisers were recruited which meant salary costs increased. The deficit was forecasted based on this, but it was felt considering the above, investment in fundraising was essential for the long-term sustainability of the charity. Plans for 2025-26 will see the benefits from a more established fundraising team and it is forecast that the charity will achieve at least a break-even outcome at the end of the next financial year, with longer-term plans to increase income further and develop more services.

Reserves Policy

Our retained reserves at 31st March 2025 were £179,920 (2024 - £213,168).

The charity is heavily reliant on voluntary donations, the majority of which, must be newly generated each year. The Trustees duly consider the uncertainties around funding when setting the charity's reserves and as such it is the policy of the charity to maintain unrestricted free reserves at a level to provide sufficient funds to cover a minimum of 6 months operating expenditure and any emergency situations that may arise. The charity currently holds £179,920 free reserves, which is a planned short-term reduction below 6 months, but with known income for 2025-26, the plan is to begin to increase this as the longer-term level of funding and support remains uncertain. The Trustees will continue to regularly monitor the level of reserves held.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The charity has a policy of keeping liquid funds in accounts that can be accessed readily.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)**

FINANCIAL REVIEW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date on its incoming resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective January 2016) and in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

ON BEHALF OF THE TRUSTEES:

A. WATSON – DIRECTOR AND TRUSTEE

9 September 2025

DocuSigned by:
Andrew Watson
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**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

		<u>2025</u>	<u>2024</u>
	Notes	£	£
INCOME			
Donations, grants, and other income	3	388,141	394,374
Other operating expenses	4	<u>421,389</u>	<u>390,595</u>
OPERATING (DEFICIT)/SURPLUS		(33,248)	3,779
Interest receivable and similar income		<u>-</u>	<u>-</u>
(DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION		(33,248)	3,779
Tax on surplus on ordinary activities	6	<u>-</u>	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR AFTER TAXATION		(33,248)	3,779
Retained surplus brought forward		<u>213,168</u>	<u>209,389</u>
RETAINED SURPLUS CARRIED FORWARD		<u><u>179,920</u></u>	<u><u>213,168</u></u>

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds	2025 Restricted funds	Total funds	Unrestricted funds	2024 Restricted funds	Total funds
Income and endowments from:	3						
Donations and legacies		325,339	60,322	385,661	373,775	16,890	390,665
Charitable activities		2,480	-	2,480	3,709	-	3,709
Total		327,819	60,322	388,141	377,484	16,890	394,374
Expenditure on:	4						
Raising funds		24,024	2,322	26,346	30,040	-	30,040
Charitable activities		334,842	50,736	385,578	346,517	6,138	352,655
Other		9,465	-	9,465	7,900	-	7,900
Total		368,331	53,058	421,389	384,457	6,138	390,595
Net surplus/(deficit)		(40,512)	7,264	(33,248)	(6,973)	10,752	3,779
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(40,512)	7,264	(33,248)	(6,973)	10,752	3,779
Reconciliation of funds:							
Total funds brought forward		201,960	11,208	213,168	208,933	456	209,389
Total funds carried forward		161,448	18,472	179,920	201,960	11,208	213,168

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2025**

		2025		2024	
	Note	£	£	£	£
FIXED ASSETS:					
Tangible assets	8		1,348		2,220
CURRENT ASSETS:					
Prepayments		27,241		15,967	
Cash at bank and in hand		<u>166,823</u>		198,082	
			194,064		214,049
CREDITORS: Amounts falling due within one year	9		<u>15,492</u>		<u>3,101</u>
NET CURRENT ASSETS:			178,572		210,948
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>179,920</u>		<u>213,168</u>
FUNDS:					
Brought forward			213,168		209,389
Net surplus/(deficit)			<u>(33,248)</u>		<u>3,779</u>
TOTAL FUNDS			<u>179,920</u>		<u>213,168</u>

The directors are satisfied that the company was entitled to exemption under s.477 of the Companies Act 2006 and that members have not required an audit in accordance with s.476.

The directors acknowledge their responsibilities for:

Ensuring that the company keeps accounting records which comply with section 386; and

preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of s.396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the provisions of Section 1A "Small entities" of Financial Reporting Standard 102.

ON BEHALF OF THE TRUSTEES:

A. WATSON
DIRECTOR AND TRUSTEE

DocuSigned by:
Andrew Watson
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Approved by the Trustees on 9 September 2025

Company Number 4747134

The notes form part of these financial statements

**CHILDREN’S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A “Small Entities” of Financial Reporting Standard 102 and the Companies Act 2006.

The financial statements are also prepared in accordance with the Statement of Recommended Practice for Charities (FRS 102) which was issued in 2016.

Incoming resources

Grant income and conference income are accounted for as they become receivable.

Voluntary income and donations are accounted for as received by the charity.

Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

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

Office furniture – 33% on cost

Taxation

These financial statements are prepared on the basis that the company is exempt under Sections 478 to 489 of the Corporation Tax Act 2010 and that no charge to taxation applies.

Funds accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

2. STAFF COSTS

The average number of employees during the year was 13 (2024 – 12)

Staff costs were as follows:

	2025	2024
	£	£
Salaries and social security costs	289,103	274,161
Pension contributions	<u>7,351</u>	<u>7,639</u>
	<u>296,454</u>	<u>281,800</u>

No employee received emoluments of more than £60,000.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. INCOME AND EDOWMENTS

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
(a) <u>Donations and legacies</u>						
Grants - Statutory funding	22,309	-	22,309	34,392	-	34,392
Others	66,526	60,322	126,848	115,042	16,890	131,932
Donations	41,878	-	41,878	22,185	-	22,185
Fundraising	144,188	-	144,188	154,832	-	154,832
Corporate fundraising	50,438	-	50,438	47,324	-	47,324
	-----	-----	-----	-----	-----	-----
	325,339	60,322	385,661	373,775	16,890	390,665
	-----	-----	-----	-----	-----	-----
(b) <u>Charitable activities</u>						
Training	2,480	-	2,480	3,709	-	3,709
	-----	-----	-----	-----	-----	-----
Total	327,819	60,322	388,141	377,484	16,890	394,374
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**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. EXPENDITURE

	2025			2024		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
(a) <u>Raising funds</u>						
Awareness raising	703	200	903	212	-	212
Fundraising activities	23,321	2,122	25,443	29,828	-	29,828
	-----	-----	-----	-----	-----	-----
	24,024	2,322	26,346	30,040	-	30,040
	-----	-----	-----	-----	-----	-----
(b) <u>Charitable activities</u>						
Wages	265,180	31,274	296,454	278,205	3,595	281,800
Group Activities	1,248	6,967	8,215	7,245	193	7,438
Training	4,625	3,186	7,811	3,527	-	3,527
Play equipment etc.	-	444	444	9	1,156	1,165
Insurance	2,357	-	2,357	2,192	-	2,192
Rent	27,706	-	27,706	24,832	-	24,832
Light and heat	3,010	3,534	6,544	2,089	-	2,089
Premises repairs	4,608	4,818	9,426	4,006	-	4,006
Stationery	2,911	-	2,911	3,109	-	3,109
IT Equipment and repairs	3,731	-	3,731	4,169	1,194	5,363
Telephone	4,471	-	4,471	4,108	-	4,108
Other	14,995	513	15,508	13,026	-	13,026
	-----	-----	-----	-----	-----	-----
	334,842	50,736	385,578	346,517	6,138	352,655
	-----	-----	-----	-----	-----	-----
(c) <u>Other</u>						
Accountancy and professional costs	7,669	-	7,669	6,051	-	6,051
Depreciation	1,796	-	1,796	1,849	-	1,849
	-----	-----	-----	-----	-----	-----
	9,465	-	9,465	7,900	-	7,900
	-----	-----	-----	-----	-----	-----
Total expenditure	368,331	53,058	421,389	384,457	6,138	390,595
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**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

	2025 £	2024 £
The charity has paid Duncan and Toplis Limited, a firm in which trustee S. Shaw is a director:		
Payroll services	<u>1,200</u>	<u>946</u>

6. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	296,454	281,800
Office costs	<u>89,124</u>	<u>70,855</u>
	<u><u>385,578</u></u>	<u><u>352,655</u></u>

8. FIXED ASSETS

	Computer Equipment £	Office Furniture £	Total £
<u>Cost</u>			
1 April 2024	9,722	1,328	11,050
Additions	<u>924</u>	<u>-</u>	<u>924</u>
31 March 2025	<u><u>10,646</u></u>	<u><u>1,328</u></u>	<u><u>11,974</u></u>
<u>Depreciation</u>			
1 April 2024	8,388	442	8,830
Charged	<u>1,354</u>	<u>442</u>	<u>1,796</u>
31 March 2025	<u><u>9,742</u></u>	<u><u>884</u></u>	<u><u>10,626</u></u>
<u>Net book value</u>			
31 March 2025	<u>904</u>	<u>444</u>	<u>1,348</u>
31 March 2024	<u>1,334</u>	<u>886</u>	<u>2,220</u>

**9. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	585	1,099
Creditors and accruals	-	-
Grants received in advance	<u>14,907</u>	<u>2,002</u>
	<u><u>15,492</u></u>	<u><u>3,101</u></u>

10. LEASE COMMITMENT

The charity has rented its premises at £16,000 a year under a lease which expires November 2028.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. OUTLINE SUMMARY OF FUND MOVEMENTS

<u>Fund name</u>	<u>Balance b/f</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance c/f</u>
	£	£	£	£	£
<u>Restricted funds</u>					
Bassetlaw DC Community Grant	454	10,962	11,416	-	-
Chetwode Foundation	964	-	964	-	-
Global Make Some Noise	1,390	-	1,390	-	-
Hays Travel	300	-	300	-	-
Mansfield Building Society	3,186	-	3,186	-	-
Westfield Health	4,914	-	4,914	-	-
Bassetlaw CVS	-	1,218	1,218	-	-
Big Lottery	-	29,814	11,342	-	18,472
B&Q Foundation	-	2,646	2,646	-	-
Gilstrap Charity	-	2,002	2,002	-	-
Hobson Charity	-	858	858	-	-
Lashes Foundation	-	800	800	-	-
Newark and Sherwood District Council	-	2,172	2,172	-	-
Newark Youth Trust	-	320	320	-	-
Nottinghamshire County Council	-	9,530	9,530	-	-
<u>Unrestricted funds</u>					
Bassetlaw CCG	-	12,779	12,779	-	-
Nottinghamshire CC – Local Improvement	-	11,674	11,674	-	-
General	201,960	303,366	343,878	-	161,448
	-----	-----	-----	-----	-----
Total funds	213,168	388,141	421,389	-	179,920
	-----	-----	-----	-----	-----

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF CHILDREN'S BEREAVEMENT CENTRE**

I report on the accounts of Children's Bereavement Centre, for the year ended 31 March 2025 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply, and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Pattinson, Chartered Accountant
233, London Road,
Balderton,
Newark,
Nottinghamshire.
NG24 3HA

23 September 2025

This page does not form part of the statutory financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	2025		2024	
	£	£	£	£
Income				
Donations	41,878		22,185	
Fundraising	144,188		154,832	
Corporate fundraising	50,438		47,324	
Grants	149,157		166,324	
Training	<u>2,480</u>		<u>3,709</u>	
		388,141		394,374
Other income:				
Interest		<u>-</u>		<u>-</u>
		388,141		394,374
Staff and office costs:				
Wages	296,454		281,800	
Group activities	8,215		7,438	
Training	7,811		3,527	
Activities and awareness raising	26,346		30,040	
Play equipment etc.	444		1,165	
Insurance	2,357		2,192	
Rent	27,706		24,832	
Light and heat	6,544		2,089	
Premises repairs	9,426		4,006	
Stationery	2,911		3,109	
IT equipment and repairs	3,731		5,363	
Telephone	4,471		4,108	
Other	15,508		13,026	
Accountancy and professional costs	7,669		6,051	
Depreciation	<u>1,796</u>		<u>1,849</u>	
		<u>421,389</u>		<u>390,595</u>
NET (DEFICIT)/SURPLUS		<u>(33,248)</u>		<u>3,779</u>

This page does not form part of the statutory financial statements

CHILDREN'S BEREAVEMENT CENTRE

England & Wales - Charity number 1098935

Accounts

REGISTERED NUMBER: 4747134 (England and Wales)

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

REPORT OF THE DIRECTORS AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024



**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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Company Information	1
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Summary Income and Expenditure Account	6
Statement of Financial Activities	7
Balance Sheet	8
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Detailed Income and Expenditure Account (for management purposes only)	15

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

DIRECTORS

S. Shaw
J.A. Percy
A. Watson
A.L. Codd
C.J. Lawrenson
H.L. Kemp
J.E. Ferguson

REGISTERED OFFICE:

3 King's Road
Newark
Nottinghamshire
NG24 1EW

REGISTERED NUMBER:

4747134 (England and Wales)

CHARITY

REGISTERED NUMBER:

1098935

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the financial statements of the charitable company for the year ended 31 March 2023.

DIRECTORS AND TRUSTEES

The directors, who are also the trustees of the charity, during the year under review were and to the date of this report were:

A. Watson	Chairman
S Shaw	Treasurer
J.A. Percy	
A.L. Codd	
C.J. Lawrenson	
C. Borrett (resigned 5 August 2023)	
S.J. Leadbeater (resigned 11 August 2023)	
H.L. Kemp (appointed 22 April 2024)	
J.E. Ferguson (appointed 24 April 2024)	

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Children's Bereavement Centre is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 28 April 2003 as Newark & Notts Child Bereavement and Loss Centre and registered as a charity on 11 August 2003; the name was changed on 10 January 2014. Every member of the company has limited liability in the form of a guarantee up to £1.

ORGANISATION

The Children's Bereavement Centre is managed by a voluntary Executive Committee that meets quarterly to decide policy and to delegate responsibility to either staff or members of the Executive Committee. The professional staff have day-to-day responsibilities of running the charity.

At the end of the year, the charity employed 2 full-time and 10 part-time staff and had approximately 12 bereavement support volunteers and 50+ other volunteers providing help with fundraising, awareness raising and administration. A group of Young Ambassadors, all of whom previously benefitted from the service, continue to contribute to promotion, fundraising, research, and development of service delivery.

We are a staff team of 12 people, with a full-time equivalent of just nine. This includes management, administration, fundraising and all bereavement specialists. Yet, we provided high quality, bespoke support for over 1,500 children and their families this year. Our capacity is bolstered, allowing us to have the impact we do, thanks to our vital bereavement volunteer team. They are highly talented and recruited based on their unique and specialist skills. For example, on the volunteer team we have a qualified play therapist, youth worker and neurodiversity specialist, each of whom can further enhance our service offer and complement our staff team by providing further niche specialisms.

OBJECTIVES AND ACTIVITIES OF THE CHARITY

Objectives and Aims

The Children's Bereavement Centre is the only service of its kind in the area. It serves a population of 1.2 million people and receives 9% of its income from statutory sources, the rest being raised by the charity through fundraising, donations, events and grants. Our key objective is to relieve the distress and suffering of those children, and their families, who have experienced bereavement or loss by providing accessible information, guidance, and support.

All the support we provide is free for families. In the last year we have directly supported over 1500 children and their families, the highest number in our 20-year history. All children are experiencing life-changing trauma due to the death or terminal illness of someone important to them, often one or both parents. Their bereavement can often be sudden and unexpected due to illness, accident, murder, or suicide which can have a lasting impact on their mental, emotional and/or physical health, as well as their future life choices. We provide holistic, person-centred early intervention support including play therapy and filial therapy (which trains parents in special child centred play activities to help their children process their grief). Thorough evaluation takes place to ensure the service meets the needs of the families. The evaluation encompasses all aspects of the child's health and wellbeing.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

OBJECTIVES AND ACTIVITIES OF THE CHARITY

Objectives and Aims (continued)

The Children's Bereavement Centre supports children as young as three years old and their families from Nottinghamshire and South Lincolnshire. They are all experiencing life-changing trauma due to the death or terminal illness of someone important to them. We offer 1:1 bereavement support sessions and group activities for children and their parents/carers. We provide training for schools, parents/carers professionals, and volunteers as well as a telephone advice service. Our service is not a 'one size fits all'. Our aim is to provide a network of effective, holistic support around every bereaved child, to ensure the best outcomes for all.

Strategies and Activities

Our services consist of direct 1:1 and group support including an annual bereavement residential for children and young people, workshops, bereaved family programme, peer support group, community remembrance events and parent/professional training. We provide access to person-centred, 1:1 support for bereaved 3 -18-year-olds and their parents/carers. Each child will receive approximately 8 free sessions (parents/carers 6), following a holistic, 2-hour assessment to understand the unique needs of the individual. We are also placement providers for counsellors in training where volunteers receive in-house training, mentoring and support. Our aim is to continue to increase the range of support being delivered in more areas to reach more families to meet the high demand for services and to ensure all get the vital support needed.

Public Benefit

As the only dedicated children's bereavement service in the area providing free support, we fill a vital gap in local service provision. Without us, many families and professionals would not get the support they need. We receive many referrals from Social and Family Services, CAMHS, GPs and other professionals showing how we are plugging a gap in NHS provision in the district; hence we work very closely with them.

As a result of the traumatic loss, children are more likely to have behavioural problems. Grieving children are also extremely vulnerable to mental health disorders as they may be confused and upset by what they are feeling. Mental health is a pillar of wellbeing which encompasses many facets such as sleep, self-care and relationships. A grieving child is more likely to feel lonely as they are the only one in their friendship group to have experienced the death of a parent or sibling. They might lose confidence and struggle with anxiety or anger. This can lead to self-harm, depression, or problems with food. By providing timely bereavement support, the child's risk of developing further problems associated to unresolved grief can be diminished. We teach the child skills that will last a lifetime. They build resilience and are empowered with the tools to self-soothe and understand their feelings. Physical health can be impacted during grief. A child might experience headaches or tummy aches, might regress in their development, or lose their appetite. Again, with the right bereavement support these secondary problems can be addressed. Our service is available to all, this includes children with special educational needs or other health problems. We see an increasing number of children with ADHD and autism. We are also seeing an increase in the level of complexity within the cases, for example children who are experiencing multiple losses or deaths by suicide. All these factors have the potential to reduce wellbeing without the right support. We have a deep understanding of the needs of this community and provide a targeted, specialist service.

Sadly, there is increasing evidence of the late effect of bereavement in childhood. Bereaved children on average have lower than average exam scores, are more likely to be unemployed at 30 and are overrepresented in the criminal justice system. Our early intervention can help reduce these impacts later in life and reduce impact on other services.

Our service is focused on prevention and our internal monitoring shows significant improvements such as increased self-esteem, confidence, concentration, relationships, sleep and reductions in self-harm, suicidal thoughts, sadness and depression. We help to prevent sustained suffering, prevent prolonged mental health challenges, and empower every child with hope for the future. We equip children and their families with the tools and knowledge needed for them to build resilience, bolster their mental health and grow up healthier and happier.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

OBJECTIVES AND ACTIVITIES OF THE CHARITY

Achievements and performance

Demand for the service has never been higher at a time of increasing costs, so the charity continues to work hard to increase funds year on year to maintain and grow capacity and ensure we have the capacity to meet such demand. All is challenging but in the past year funds increased and the number of families and professionals supported increased to over 1500. The charity has successfully launched a range of training for parents/carers and professionals, which it will continue to develop and evolve to meet local need. Its ad hoc service has grown and continues to be a vital resource for parents/carers and professionals seeking urgent specific guidance.

PLANS FOR FUTURE PERIODS

Financial monitoring and strategic planning highlighted the urgent need to increase income generation to ensure long-term aims and objectives can be met in the challenging external environment. With the support of an external facilitator, the team developed a robust 3-year strategy based on extensive research which has helped to highlight new opportunities and areas of weakness. The aim in 2024/25 is to invest in different areas of identified income generation, as well as increasing the size and expertise within the team, to widen income diversity in more areas of Nottinghamshire and Lincolnshire. This in turn will provide new opportunities to develop service delivery in more areas to increase accessibility for more families to free specialist bereavement support.

FINANCIAL REVIEW

Treasurer's Report

During the year ending 31 March 2024 income totalled £394,374 (2023 - £377,425) and outgoings totalled £390,595 (2023 - £376,532) giving a surplus for the year of £3,779 (2023 - surplus £893).

Income was achieved via:

- Corporate fundraising £47,324 (2023 - £46,993)
- Grants £131,932 (2023 - £106,663)
- Statutory Sector Funding £34,392 (2023 - £26,674)
- Donations & Fundraising £177,017 (2023 - £190,080)
- Earned income from Professional Training £3,709 (2023 - £7,015)

Despite challenging financial times due to the cost-of-living crisis, including the substantial increase in outgoings, the charity achieved a small surplus. This is due to the hard work and commitment of an amazing team of staff and volunteers who continually go above and beyond to inspire the generosity of people within our community. We are, as ever, so grateful to everyone for giving their time, expertise and financial support to achieve this. It's thanks to them that so many bereaved children and families get the specialist support they need, when they need it.

Reserves Policy

Our retained reserves at 31st March 2024 were £213,168 (2023 - £209,389).

The charity is heavily reliant on voluntary donations, the majority of which, must be newly generated each year. The Trustees duly consider the uncertainties around funding when setting the charity's reserves and as such it is the policy of the charity to maintain unrestricted free reserves at a level to provide sufficient funds to cover a minimum of 6 months operating expenditure and any emergency situations that may arise. The charity currently holds £213,168 free reserves which the Trustees feel is appropriate for the charity as the level of funding and support remains uncertain but will continue to regularly monitor the level of reserves held.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

FINANCIAL REVIEW

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The charity has a policy of keeping liquid funds in accounts that can be accessed readily.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date on its incoming resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective January 2016) and in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

ON BEHALF OF THE TRUSTEES:

A. WATSON - DIRECTOR

22 August 2024



**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

		<u>2024</u>	<u>2023</u>
	Notes	£	£
INCOME			
Donations, grants, and other income	3	394,374	377,425
Other operating expenses	4	<u>390,595</u>	<u>376,532</u>
OPERATING SURPLUS		3,779	893
Interest receivable and similar income		<u>-</u>	<u>-</u>
SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION		3,779	893
Tax on surplus on ordinary activities	6	<u>-</u>	<u>-</u>
SURPLUS FOR THE FINANCIAL YEAR AFTER TAXATION		3,779	893
Retained surplus brought forward		<u>209,389</u>	<u>208,496</u>
RETAINED SURPLUS CARRIED FORWARD		<u>213,168</u>	<u>209,389</u>

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024		2023		Total funds
	Unrestricted Funds	Restricted funds	Unrestricted funds	Restricted funds	Total funds
Income and endowments from:					
Donations and legacies	373,775	16,890	336,401	34,009	370,410
Charitable activities	3,709	-	7,015	-	7,015
Total	377,484	16,890	343,416	34,009	377,425
Expenditure on:					
Raising funds	30,040	-	33,102	4,000	37,102
Charitable activities	346,517	6,138	305,292	29,553	334,845
Other	7,900	-	4,585	-	4,585
Total	384,457	6,138	342,979	33,553	376,532
Net surplus/(deficit)	(6,973)	10,752	437	456	893
Transfers between funds	-	-	-	-	-
Net movement in funds	(6,973)	10,752	437	456	893
Reconciliation of funds:					
Total funds brought forward	208,933	456	208,496	-	208,496
Total funds carried forward	201,960	11,208	208,933	456	209,389

Note

3

4

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2024**

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS:					
Tangible assets	8		2,220		1,881
CURRENT ASSETS:					
Prepayments		15,967		8,677	
Cash at bank and in hand		<u>198,082</u>		<u>201,625</u>	
		214,049		210,302	
CREDITORS: Amounts falling due within one year					
	9	<u>3,101</u>		<u>2,794</u>	
NET CURRENT ASSETS:			<u>210,948</u>		<u>207,508</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>213,168</u>		<u>209,389</u>
FUNDS:					
Brought forward			209,389		208,496
Net surplus/(deficit)			<u>3,779</u>		<u>893</u>
TOTAL FUNDS			<u>213,168</u>		<u>209,389</u>

The directors are satisfied that the company was entitled to exemption under s.477 of the Companies Act 2006 and that members have not required an audit in accordance with s.476.

The directors acknowledge their responsibilities for:

Ensuring that the company keeps accounting records which comply with section 386; and

preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of s.396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the provisions of Section 1A "Small entities" of Financial Reporting Standard 102.

ON BEHALF OF THE TRUSTEES:

A. WATSON
DIRECTOR AND TRUSTEE



Approved by the Trustees on 22 August 2024

Company Number 4747134

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 and the Companies Act 2006.

The financial statements are also prepared in accordance with the Statement of Recommended Practice for Charities (FRS 102) which was issued in 2016.

Incoming resources

Grant income and conference income are accounted for as they become receivable.

Voluntary income and donations are accounted for as received by the charity.

Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

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

Office furniture – 33% on cost

Taxation

These financial statements are prepared on the basis that the company is exempt under Sections 478 to 489 of the Corporation Tax Act 2010 and that no charge to taxation applies.

Funds accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

2. STAFF COSTS

The average number of employees during the year was 12 (2023 – 12)

Staff costs were as follows:

	2024	2023
	£	£
Salaries and social security costs	274,161	250,865
Pension contributions	<u>7,639</u>	<u>6,491</u>
	<u>281,800</u>	<u>257,356</u>

No employee received emoluments of more than £60,000.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. INCOME AND EDOWMENTS

	2024		2023		Total funds
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	
(a) <u>Donations and legacies</u>					
Grants - Statutory funding	34,392	-	34,392	-	26,674
Others	115,042	16,890	131,932	34,009	106,663
Donations	22,185	-	22,185	-	24,691
Fundraising	154,832	-	154,832	-	165,389
Corporate fundraising	47,324	-	47,324	-	46,993
	<u>373,775</u>	<u>16,890</u>	<u>390,665</u>	<u>34,009</u>	<u>370,410</u>
(b) <u>Charitable activities</u>					
Training	3,709	-	3,709	-	7,015
Total	<u>377,484</u>	<u>16,890</u>	<u>394,374</u>	<u>34,009</u>	<u>377,425</u>

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. EXPENDITURE

	2024		2023		Total funds
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	
(a) Raising funds					
Awareness raising	212	-	700	-	700
Fundraising activities	29,828	-	32,402	4,000	36,402
	30,040	-	33,102	4,000	37,102
(b) Charitable activities					
Wages	278,205	3,595	231,147	26,209	257,356
Group Activities	7,245	193	5,899	-	5,899
Training	3,527	-	5,291	-	5,291
Play equipment etc.	9	1,156	1,126	2,344	3,470
Insurance	2,192	-	2,105	-	2,105
Rent	24,832	-	23,680	-	23,680
Light and heat	2,089	-	3,072	-	3,072
Premises repairs	4,006	-	7,802	-	7,802
Stationery	3,109	-	4,540	-	4,540
IT Equipment and repairs	4,169	1,194	4,127	1,000	5,127
Telephone	4,108	-	3,927	-	3,927
Other	13,026	-	12,576	-	12,576
	346,517	6,138	305,292	29,553	334,845
(c) Other					
Accountancy and professional costs	6,051	-	3,465	-	3,465
Depreciation	1,849	-	1,120	-	1,120
	7,900	-	4,585	-	4,585
Total expenditure	384,457	6,138	342,979	33,553	376,532

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

	2024 £	2023 £
The charity has paid Duncan and Toplis Limited, a firm in which trustee S. Shaw is a director:		
Payroll services	<u>946</u>	<u>1,174</u>

6. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	281,800	257,356
Office costs	<u>109,681</u>	<u>119,176</u>
	<u>391,481</u>	<u>376,532</u>

8. FIXED ASSETS

	Computer Equipment £	Office Furniture £	Total £
<u>Cost</u>			
1 April 2023	8,862	-	8,862
Additions	<u>860</u>	<u>1,328</u>	<u>2,188</u>
31 March 2024	<u>7,722</u>	<u>1,328</u>	<u>11,050</u>
<u>Depreciation</u>			
1 April 2023	6,981	-	6,981
Charged	<u>1,407</u>	<u>442</u>	<u>1,849</u>
31 March 2024	<u>8,388</u>	<u>442</u>	<u>8,830</u>
<u>Net book value</u>			
31 March 2024	<u>1,334</u>	<u>886</u>	<u>2,220</u>
31 March 2023	<u>1,881</u>	<u>-</u>	<u>1,881</u>

**9. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	1,099	2,506
Creditors and accruals	-	288
Grants received in advance	<u>2,002</u>	<u>-</u>
	<u>3,101</u>	<u>2,794</u>

10. LEASE COMMITMENT

The charity has rented its premises at £14,000 a year under a lease which expires November 2028.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. OUTLINE SUMMARY OF FUND MOVEMENTS

<u>Fund name</u>	<u>Balance b/f</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance c/f</u>
	£	£	£	£	£
<u>Restricted funds</u>					
Toy Trust	156		156	-	-
Duncan and Toplis	300		300	-	-
Bassetlaw DC Community Grant	-	454	-	-	454
Chetwode Foundation	-	1,157	193	-	964
Global Make Some Noise	-	4,985	3,595	-	1,390
Hays Travel	-	1,000	700	-	300
Lincolnshire Co-op Fund	-	1,194	1,194	-	-
Mansfield Building Society	-	3,186	-	-	3,186
Westfield Health	-	4,914	-	-	4,914
<u>Unrestricted funds</u>					
Bassetlaw CCG	-	14,199	14,199	-	-
Nottinghamshire CC	-	20,193	20,193	-	-
General	208,933	343,092	350,065	-	201,960
Total funds	209,389	394,374	390,595	-	213,168

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF CHILDREN'S BEREAVEMENT CENTRE**

I report on the accounts of Children's Bereavement Centre, for the year ended 31 March 2024 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply, and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Pattinson, Chartered Accountant
233, London Road,
Balderton,
Newark,
Nottinghamshire.
NG24 3HA

2 October 2024

This page does not form part of the statutory financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	2024		2023	
	£	£	£	£
Income				
Donations	22,185		24,691	
Fundraising	154,832		165,389	
Corporate fundraising	47,324		46,993	
Grants	166,324		133,337	
Training	<u>3,709</u>		<u>7,015</u>	
		394,374		377,425
Other income:				
Interest		<u>-</u>		<u>-</u>
		394,374		377,425
Staff and office costs:				
Wages	281,800		257,356	
Group activities	7,438		5,899	
Training	3,527		5,291	
Activities and awareness raising	30,040		37,102	
Play equipment etc.	1,165		3,470	
Insurance	2,192		2,105	
Rent	24,832		23,680	
Light and heat	2,089		3,072	
Premises repairs	4,006		7,802	
Stationery	3,109		4,540	
IT equipment and repairs	5,363		5,127	
Telephone	4,108		3,927	
Other	13,026		12,576	
Accountancy and professional costs	6,051		3,465	
Depreciation	<u>1,849</u>		<u>1,120</u>	
		<u>390,595</u>		<u>376,532</u>
NET (DEFICIT)/SURPLUS		<u><u>3,779</u></u>		<u><u>893</u></u>

This page does not form part of the statutory financial statements

CHILDREN'S BEREAVEMENT CENTRE

England & Wales - Charity number 1098935

Accounts

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

REPORT OF THE DIRECTORS AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023



**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

DIRECTORS

S. Shaw
J.A. Percy
A. Watson
A.L. Codd
C.J. Lawrenson

REGISTERED OFFICE:

3 King's Road
Newark
Nottinghamshire
NG24 1EW

REGISTERED NUMBER:

4747134 (England and Wales)

CHARITY

REGISTERED NUMBER:

1098935

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the financial statements of the charitable company for the year ended 31 March 2023.

DIRECTORS AND TRUSTEES

The directors, who are also the trustees of the charity, during the year under review were:

A. Watson	Chairman
S Shaw	Treasurer
S.J. Leadbeater (resigned 11 August 2023)	
J.A. Percy	
C. Borrett (resigned 5 August 2023)	
A.L. Codd	
C.J. Lawrenson	

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Children's Bereavement Centre is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 28 April 2003 as Newark & Notts Child Bereavement and Loss Centre and registered as a charity on 11 August 2003; the name was changed on 10 January 2014. Every member of the company has limited liability in the form of a guarantee up to £1.

ORGANISATION

The Children's Bereavement Centre is managed by a voluntary Executive Committee that meets bi-monthly to decide policy and to delegate responsibility to either staff or members of the Executive Committee. The professional staff have day-to-day responsibilities of running the charity.

At the end of the year, the charity employed 2 full-time and 10 part-time staff and had approximately 15 bereavement support volunteers and other volunteers providing help with fundraising, awareness raising and administration. A group of Young Ambassadors, all of whom previously benefitted from the service, continue to contribute to promotion, fundraising, research, and development of service delivery.

We are a staff team of 12 people, with a full-time equivalent of just eight. This includes management, administration, fundraising and all bereavement specialists. Yet, we provide high quality, bespoke support for over 1,000 children and their families per year. Our capacity is bolstered, allowing us to have the impact we do, thanks to our vital bereavement volunteer team. They are highly talented and recruited based on their unique and specialist skills. For example, on the volunteer team we have a qualified art therapist, youth worker and neurodiversity specialist, each of whom can further enhance our service offer and complement our staff team by providing further niche specialisms.

OBJECTIVES AND ACTIVITIES OF THE CHARITY

Objectives and Aims

The Children's Bereavement Centre is the only service of its kind in the area. It serves a population of 1.2 million people and receives only 4% of its income from statutory sources. Our key objective is to relieve the distress and suffering of those children, and their families, who have experienced bereavement or loss by providing accessible information, guidance, and support.

All the support we provide is free for families. In the last year we have directly supported 1,165 children and their families, the highest number in our 20-year history. All children are experiencing life-changing trauma due to the death or terminal illness of someone important to them, often one or both parents. Their bereavement can often be sudden and unexpected due to illness, accident, murder, or suicide which can have a lasting impact on their mental, emotional and/or physical health, as well as their future life choices. We provide holistic, person-centred early intervention support including play therapy and filial therapy (which trains parents in special child centred play activities to help their children process their grief). Thorough evaluation takes place to ensure the service meets the needs of the families. The evaluation encompasses all aspects of the child's health and wellbeing.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

OBJECTIVES AND ACTIVITIES OF THE CHARITY

Objectives and Aims (continued)

The Children's Bereavement Centre supports children as young as three years old and their families from Nottinghamshire and South Lincolnshire. They are all experiencing life-changing trauma due to the death or terminal illness of someone important to them. We offer 1:1 bereavement support sessions for children and their parents/carers. We provide training for schools, professionals, and volunteers. Our service is not a 'one size fits all'. Our aim is to provide a network of effective, holistic support around every bereaved child, to ensure the best outcomes for all.

Strategies and Activities

Our services consist of direct 1:1 and group support including an annual bereavement residential for children and young people, workshops, bereaved family programme, peer support group, community remembrance events and parent/professional training. We provide access to person-centred, 1:1 support for bereaved 3 -18-year-olds and their parents/carers. Each child will receive approximately 8 free sessions (parents/carers 6), following a holistic, 2-hour assessment to understand the unique needs of the individual. We are also placement providers for counsellors in training where volunteers receive in-house training, mentoring and support.

Public Benefit

As the only dedicated children's bereavement service in the area providing free support, we fill a vital gap in local service provision. Without us, many families and professionals would not get the support they need. We receive many referrals from Social and Family Services, CAMHS, GPs and other professionals showing how we are plugging a gap in NHS provision in the district; hence we work very closely with them.

As a result of the traumatic loss, children are more likely to have behavioural problems. Grieving children are also extremely vulnerable to mental health disorders as they may be confused and upset by what they are feeling. Grief can impact the physical health of children and heighten the risk of sleep and eating problems along with increasing vulnerability to ailments such as headaches and upset stomachs. We have a deep understanding of the needs of this community and provide a targeted, specialist service.

Sadly, there is increasing evidence of the late effect of bereavement in childhood. Bereaved children on average have lower than average exam scores, are more likely to be unemployed at 30 and are overrepresented in the criminal justice system. Our early intervention can help reduce these impacts later in life and reduce impact on other services.

Our service is focused on prevention and our internal monitoring shows significant improvements such as increased self-esteem, confidence, concentration, relationships, sleep and reductions in self-harm, suicidal thoughts, sadness and depression. We help to prevent sustained suffering, prevent prolonged mental health challenges, and empower every child with hope for the future. We equip children and their families with the tools and knowledge needed for them to build resilience, bolster their mental health and grow up healthier and happier.

- More grieving children will know that they are not alone
- Children have a safe outlet to explore their grief
- Improved attention and attainment at school
- Reduced risk of entering the criminal justice system

100% of families surveyed reported seeing an improvement following 1:1 or group support. 95% of children report improved confidence and self-esteem. 82% of children report improved feelings and behaviours. Service user feedback examples include:

"Without you we would be a broken family".
"Absolutely wonderful and essential service".

Families improve their resilience and have a renewed sense of hope. The loneliness and taboo of grief is tackled.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

OBJECTIVES AND ACTIVITIES OF THE CHARITY

Achievements and performance

Demand for the service has never been higher. In the last year we have supported 1,165, the highest number in our 20-year history. Each has received bespoke, person-centred early intervention support that helped:

- Bereaved children to be empowered with coping strategies to help them with difficult feelings.
- Children improve their confidence and resilience and feel more hopeful.
- Education and health professionals to be upskilled to better support children in the community.
- Parents/carers to understand their child's grief and provide better support at home.

This year we have been awarded Best Social Enterprise at the Newark Business Awards and were runners up at the Mansfield Business Awards, highlighting our excellent local reputation. Our service remains, as it always has been, free for families. Our reach continues to grow as we meet ever increasing demand. We continue to work closely with the NHS, receiving referrals from CAMHS and GPs, showing how we are viewed as a trusted partner to plug a gap in community social care. We are a lifeline for families who without us would have nowhere else to turn for free specialist support.

PLANS FOR FUTURE PERIODS

The charitable sector is currently experiencing unprecedented challenges and the Children's Bereavement Centre is also experiencing challenges in terms of:

- Consistent high demand, which for the CBC is without the need for specific advertising or promotion. We will therefore make impact driven decisions based on evidenced need, including developing support for parents/carers who tell us they feel ill-equipped when supporting a child experiencing bereavement.
- Increased service delivery and fundraising costs which means we need to raise more just to do the same. The charity's operational budget has had to increase from £361,961 during 2022-23 to a forecast of £417,455 for the current financial year. This clearly shows the financial pressure we face to sustain our vital service for traumatised response. In response to this we are currently working with external experts to help to diversify income initiatives and create new marketing strategies.
- Market saturation with more charities than ever before competing for ever decreasing funds from trusts, statutory and local community. To meet these evolving challenges and ensure our sustainability the CBC will have to find more ways to use limited resources and will achieve this by:
 - Being strategic and ensuring planning is robust and fit for purpose.
 - Being creative to utilise resources effectively to drive impact and value for money. We will continue to strive to keep our administration costs to a minimum and be diligent with our funds, always prioritising service delivery and meeting the needs of the families we support to the highest standard.
 - Identifying gaps/niches in local service delivery to ensure we reach as many families as possible through service delivery, collaboration, and signposting to ensure many more 1000s of children, families and professionals get the support they need.
 - Increase in complexity of support required. The highest proportion of children referred have lost a parent, sometimes both and we are seeing more deaths by suicide, accident, murder, or often multiple deaths. In response to this, we continue to upskill existing counselling staff and volunteers and are researching ways that will meet the needs of families and professionals to increase their knowledge and skills by our in-house experts.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

FINANCIAL REVIEW

Treasurer's Report

During the year ending 31 March 2023 income totalled £377,425 (2022 - £259,301) and outgoings totalled £376,532 (2022 - £343,818) giving a surplus for the year of £893 (2022 - deficit £84,517).

Income was achieved via:

- Corporate fundraising £46,993 (2022 - £57,428)
- Grants £106,663 (2022 - £56,497)
- Statutory Sector Funding £26,674 (2022 -£16,250)
- Donations & Fundraising £190,080 (2022 - £127,986)
- Earned income from Professional Training £7,015 (2022 - £1,140)

The year 2021/22 proved financially challenging, particularly due to the competitiveness of grant funding and lasting impact of the pandemic on events and fundraising. Despite those financial challenges, the charity has continued to invest in planned development of services in 2022/23 to help meet the high demand for support and keep waiting times as low as possible. During that time, the team has continued to develop income generation streams which will benefit the charity both in the short and longer term.

We are grateful to all those experts who have and are giving their time and sharing their knowledge to enable us to do this as well as everyone who works, volunteers, donates and fundraises for us. As the only dedicated local children's bereavement charity, it is thanks to you all that so many bereaved children and families receive the specialist support they need.

With the cost-of-living crisis, we know that the next year will remain challenging due to less funding available, rising costs and increased demand for support, but with the continued dedication and commitment of everyone involved with the charity, we will continue to benefit more families and professionals than ever before.

Reserves Policy

Our retained reserves at 31st March 2023 were £209,389 (2022 - £208,496).

The charity is heavily reliant on voluntary donations, the majority of which, must be newly generated each year. The Trustees duly consider the uncertainties around funding when setting the charity's reserves and as such it is the policy of the charity to maintain unrestricted free reserves at a level to provide sufficient funds to cover a minimum of 6 months operating expenditure and any emergency situations that may arise. The charity currently holds £209,389 free reserves which the Trustees feel is appropriate for the charity as the level of funding and support remains uncertain but will continue to regularly monitor the level of reserves held.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The charity has a policy of keeping liquid funds in accounts that can be accessed readily.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date on its incoming resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective January 2016) and in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

ON BEHALF OF THE TRUSTEES:

A. WATSON - DIRECTOR

30 October 2023

A handwritten signature in black ink, appearing to be 'A. Watson', written over a horizontal line.

CHILDREN'S BEREAVEMENT CENTRE

(LIMITED BY GUARANTEE)

**SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

		<u>2023</u>	<u>2022</u>
	Notes	£	£
INCOME			
Donations, grants, and other income	3	377,425	259,301
Other operating expenses	4	<u>376,532</u>	<u>343,818</u>
OPERATING SURPLUS/(DEFICIT)		893	(84,517)
Interest receivable and similar income		<u>-</u>	<u>-</u>
SURPLUS /(DEFICIT) ON ORDINARY ACTIVITIES BEFORE TAXATION		893	(84,517)
Tax on surplus /(deficit) on ordinary activities	6	<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR AFTER TAXATION		893	(84,517)
Retained surplus brought forward		<u>208,496</u>	<u>293,013</u>
RETAINED SURPLUS CARRIED FORWARD		<u>209,389</u>	<u>208,496</u>

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023		2022			
	Unrestricted Funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
Income and endowments from:						
Donations and legacies	336,401	34,009	370,410	238,904	19,257	258,161
Charitable activities	7,015	-	7,015	1,140	-	1,140
Total	343,416	34,009	377,425	240,044	19,257	259,301
Expenditure on:						
Raising funds	33,102	4,000	37,102	22,465	-	22,465
Charitable activities	305,292	29,553	334,845	297,536	19,257	316,793
Other	4,585	-	4,585	4,560	-	4,560
Total	342,979	33,553	376,532	324,561	19,257	343,818
Net surplus/(deficit)	437	456	893	(84,517)	-	(84,517)
Transfers between funds	-	-	-	-	-	-
Net movement in funds	437	456	893	(84,517)	-	(84,517)
Reconciliation of funds:						
Total funds brought forward	208,496	-	208,496	293,013	-	293,013
Total funds carried forward	208,933	456	209,389	208,496	-	208,496

Note

3

4

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2023**

		2023		2022	
	Note	£	£	£	£
FIXED ASSETS:					
Tangible assets	8		1,881		723
CURRENT ASSETS:					
Prepayments		8,677		16,677	
Cash at bank and in hand		<u>201,625</u>		<u>219,709</u>	
		210,302		236,386	
CREDITORS: Amounts falling due within one year	9	<u>2,794</u>		<u>28,613</u>	
NET CURRENT ASSETS:			207,508		207,773
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>209,389</u>		<u>208,496</u>
FUNDS:					
Brought forward			208,496		293,013
Net surplus/(deficit)			<u>893</u>		<u>(84,517)</u>
TOTAL FUNDS			<u>209,389</u>		<u>208,496</u>

The directors are satisfied that the company was entitled to exemption under s.477 of the Companies Act 2006 and that members have not required an audit in accordance with s.476.

The directors acknowledge their responsibilities for:

Ensuring that the company keeps accounting records which comply with section 386; and

preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of s.396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the provisions of Section 1A "Small entities" of Financial Reporting Standard 102.

ON BEHALF OF THE TRUSTEES:

A. WATSON
DIRECTOR AND TRUSTEE



Approved by the Trustees on 30 October 2023

Company Number 4747134

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 and the Companies Act 2006.

The financial statements are also prepared in accordance with the Statement of Recommended Practice for Charities (FRS 102) which was issued in 2016.

Incoming resources

Grant income and conference income are accounted for as they become receivable.

Voluntary income and donations are accounted for as received by the charity.

Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

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

These financial statements are prepared on the basis that the company is exempt under Sections 478 to 489 of the Corporation Tax Act 2010 and that no charge to taxation applies.

Funds accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

2. STAFF COSTS

The average number of employees during the year was 12 (2022 – 11)

Staff costs were as follows:

	2023	2022
	£	£
Salaries and social security costs	250,865	249,275
Pension contributions	<u>6,491</u>	<u>5,803</u>
	<u>257,356</u>	<u>255,078</u>

No employee received emoluments of more than £60,000.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. INCOME AND ENDOWMENTS

	2023		2022		Total
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	funds
(a) <u>Donations and legacies</u>					
Grants -					
Statutory funding	26,674	-	16,250	-	16,250
Others	72,654	34,009	37,240	19,257	56,497
Donations	24,691	-	39,023	-	39,023
Fundraising	165,389	-	88,963	-	88,963
Corporate fundraising	46,993	-	57,428	-	57,428
	<u>336,401</u>	<u>34,009</u>	<u>238,904</u>	<u>19,257</u>	<u>258,161</u>
(b) <u>Charitable activities</u>					
Training	7,015	-	1,140	-	1,140
Total	<u>343,416</u>	<u>34,009</u>	<u>240,044</u>	<u>19,257</u>	<u>259,301</u>

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. EXPENDITURE

	2023		2022		Total funds
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	
(a) <u>Raising funds</u>					
Awareness raising	700	-	198	-	198
Fundraising activities	32,402	4,000	22,267	-	22,267
	<u>33,102</u>	<u>4,000</u>	<u>22,465</u>	<u>-</u>	<u>22,465</u>
(b) <u>Charitable activities</u>					
Wages	231,147	26,209	241,030	14,048	255,078
Group Activities	5,899	-	4,953	-	4,953
Training	5,291	-	2,182	-	2,182
Play equipment etc.	1,126	2,344	2,620	478	3,098
Insurance	2,105	-	1,973	-	1,973
Rent	23,680	-	15,487	4,731	20,218
Light and heat	3,072	-	1,813	-	1,813
Premises repairs	7,802	-	1,929	-	1,929
Stationery	4,540	-	3,855	-	3,855
IT Equipment and repairs	4,127	1,000	11,080	-	11,080
Telephone	3,927	-	4,231	-	4,231
Other	12,576	-	6,383	-	6,383
	<u>305,292</u>	<u>29,553</u>	<u>297,536</u>	<u>19,257</u>	<u>316,793</u>
(c) <u>Other</u>					
Accountancy and professional costs	3,465	-	4,199	-	4,199
Depreciation	1,120	-	361	-	361
	<u>4,585</u>	<u>-</u>	<u>4,560</u>	<u>-</u>	<u>4,560</u>
Total expenditure	<u>342,979</u>	<u>33,553</u>	<u>324,561</u>	<u>19,257</u>	<u>343,818</u>

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

	2023	2022
	£	£
The charity has paid Duncan and Toplis Limited, a firm in which trustee S. Shaw is a director:		
Payroll services	<u>1,174</u>	<u>2,221</u>

6. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	257,356	255,078
Office costs	<u>119,401</u>	<u>88,740</u>
	<u><u>376,757</u></u>	<u><u>343,818</u></u>

8. FIXED ASSETS

	Computer Equipment £
<u>Cost</u>	
1 April 2022	6,584
Additions	<u>2,278</u>
31 March 2023	<u>8,862</u>
<u>Depreciation</u>	
1 April 2022	5,861
Charged	<u>1,120</u>
31 March 2023	<u>6,981</u>
<u>Net book value</u>	
31 March 2023	<u>1,881</u>
31 March 2022	<u>723</u>

**9. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	2,506	2,346
Creditors and accruals	288	288
Grants received in advance	<u>-</u>	<u>25,979</u>
	<u><u>2,794</u></u>	<u><u>28,613</u></u>

10. LEASE COMMITMENT

The charity has rented its premises at £14,000 a year under a lease which expires in November 2023.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. OUTLINE SUMMARY OF FUND MOVEMENTS

<u>Fund name</u>	<u>Balance b/f</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	<u>Balance c/f</u> £
<u>Restricted funds</u>					
BNA	-	26,209	26,209	-	-
NSDC Business Growth Grant	-	4,000	4,000	-	-
Stagecoach	-	500	500	-	-
Gordan Trust	-	1,000	1,000	-	-
Toy Trust	-	2,000	1,844	-	156
Duncan and Toplis	-	300	-	-	300
<u>Unrestricted funds</u>					
Bassetlaw CCG	-	15,000	15,000	-	-
Nottinghamshire CC	-	11,674	11,674	-	-
General	208,496	316,742	316,305	-	208,933
	-----	-----	-----	-----	-----
Total funds	208,496	377,425	376,532	-	209,389
	-----	-----	-----	-----	-----

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF CHILDREN'S BEREAVEMENT CENTRE**

I report on the accounts of Children's Bereavement Centre, for the year ended 31 March 2023 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply, and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Pattinson, Chartered Accountant
233, London Road,
Balderton,
Newark,
Nottinghamshire.
NG24 3HA

23 November 2023

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023		2022	
	£	£	£	£
Income				
Donations	24,691		39,023	
Fundraising	165,389		88,963	
Corporate fundraising	46,993		57,428	
Grants	133,337		72,747	
Training	<u>7,015</u>		<u>1,140</u>	
		377,425		259,301
Other income:				
Interest		<u>-</u>		<u>-</u>
				259,301
Staff and office costs:				
Wages	257,356		255,078	
Group activities	5,899		4,953	
Training	5,291		2,182	
Activities and awareness raising	37,102		22,465	
Play equipment etc.	3,470		3,098	
Insurance	2,105		1,973	
Rent	23,680		20,218	
Light and heat	3,072		1,813	
Premises repairs	7,802		1,929	
Stationery	4,540		3,855	
IT equipment and repairs	5,127		11,080	
Telephone	3,927		4,231	
Other	12,576		6,383	
Accountancy and professional costs	3,465		4,199	
Depreciation	<u>1,120</u>		<u>361</u>	
		<u>376,532</u>		<u>343,818</u>
NET (DEFICIT)/SURPLUS		<u>893</u>		<u>(84,517)</u>

This page does not form part of the statutory financial statements

CHILDREN'S BEREAVEMENT CENTRE

England & Wales - Charity number 1098935

Accounts

REGISTERED NUMBER: 4747134 (England and Wales)

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

REPORT OF THE DIRECTORS AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022



**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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Summary Income and Expenditure Account	6
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Balance Sheet	8
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**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022**

DIRECTORS

S. Shaw
S. Leadbeater
J.A. Percy
A. Watson
C. Borrett
A.L. Codd
C.J. Lawrenson

SECRETARY

S. Leadbeater

REGISTERED OFFICE:

3 King's Road
Newark
Nottinghamshire
NG24 1EW

REGISTERED NUMBER:

4747134 (England and Wales)

CHARITY

REGISTERED NUMBER:

1098935

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the financial statements of the charitable company for the year ended 31 March 2022.

DIRECTORS AND TRUSTEES

The directors, who are also the trustees of the charity, during the year under review were:

A. Watson	Chairman
S Shaw	Treasurer
S.J. Leadbeater	
J.A. Percy	
C. Borrett	
A.L. Codd	
C.J. Lawrenson	

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Children's Bereavement Centre is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 28 April 2003 as Newark & Notts Child Bereavement and Loss Centre and registered as a charity on 11 August 2003; the name was changed on 10 January 2014. Every member of the company has limited liability in the form of a guarantee up to £1.

ORGANISATION

The Children's Bereavement Centre is managed by a voluntary Executive Committee that meets bi-monthly to decide policy and to delegate responsibility to either staff or members of the Executive Committee. The professional staff have day to day responsibilities of running the charity.

At the end of the year, the charity employed 5 full-time and 6 part-time staff and had approximately 20 clinical volunteers and many other volunteers providing help with fundraising, awareness raising and administration. A group of Young Ambassadors, all of whom previously benefited from the service, continue to contribute to promotion, fundraising, research and development of service delivery.

OBJECTIVES AND ACTIVITIES OF THE CHARITY

The Children's Bereavement Centre is a registered charity providing support for people from Nottinghamshire and Lincolnshire at one of the most difficult times of their lives. It is run by a committed team of friendly, supportive, and professional practitioners who are qualified to help with the grieving process brought on by the death or terminal illness diagnosis of a loved one. It is open to children aged 3 to 18 and offers a welcoming and safe environment for them and their parents/carers. All the children and young people accessing support have experienced trauma due to the death or terminal illness of someone important to them, often in problematic circumstances such as chronic illness, accident, murder, manslaughter, or suicide. The charity provides free specialist one-to-one support, therapy, and counselling for children and young people, social events including children's group activities and workshops, a monthly peer support group, and an annual bereavement camp. It is a placement provider for qualified counsellors and final year students, and offers training programmes for schools, professional organisations, parents/carers and volunteers. Professionals are also offered advice and support to empower them to provide an effective network of support around each bereaved child. All the children and young people supported have experienced the trauma of losing a close family member, often a parent or other loved one. As a result of this traumatic loss, they are more likely to have behavioural problems. Grieving children are also extremely vulnerable to mental health disorders as they may be confused and upset by what they are feeling, but unable to identify or understand why. Often adults will attempt to protect children because their own feelings are too painful to discuss, and they do not want their children to feel their pain. The charity's interventions help bereaved families to cope and help to make a significant difference to immediate wellbeing and long-term recovery. Children and young people can adjust to their loss, reducing their risk of negative behaviour patterns and physical or mental health problems. They are able to grow up healthier and happier, going on to make a positive contribution to their communities and creating a bright future for themselves.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

ACHIEVEMENTS AND PERFORMANCE

The charity is experiencing the highest demand for support in its history, with a significant increase in referrals from a wide range of professionals. Despite the Covid-19 pandemic, we have enabled 908 children, young people and their parents/carers to benefit from free services and many professionals have had access to telephone advice and training. Indirectly many thousands of people in our local community benefit in some way each year and we continue to offer our core services which include:

- One-to-one bereavement support or counselling, play or filial sessions for children, young people and their parents/carers.
- Pre-bereavement support for families affected by a terminal illness diagnosis.
- Telephone information and advice helpline for parents, carers and professionals.
- Group activities including monthly peer support for children, two-day Residential Bereavement Camp, workshops, family groups and social events.
- Information and resources via our website.
- Continual professional development for staff and training for volunteers and professionals.

The Children's Bereavement Centre has been operating for 19 years and remains the only dedicated children's bereavement charity providing a range of free support for 3-18 years from Nottinghamshire and Lincolnshire. It works alongside other social care providers to provide holistic care on a case-by-case basis and continues to help fill a gap in local service provision.

Helping children and young people cope with bereavement is vital work, as the resulting grief can impact every sphere of their life. The charity, using various models and techniques of support, empowers children and their families to manage their grief which has been proven to reduce the adverse effects that children and young people can suffer.

In the past year, over 90% of those accessing support had experienced the death of a close family member and over 70% experienced trauma due to sudden death, suicide, Covid-19, chronic illness, murder or road accident. Through our own monitoring systems, feedback and surveys, we can evidence the difference support has made for those families including significant improvements in their confidence and self-esteem, education and/or attendance at school, relationships with family and friends and feeling safer. 63% improved their feelings and/or behaviours.

FINANCIAL REVIEW

Treasurer's Report

During the year ending 31 March 2022 income totalled £259,301 (2021 - £301,142) and outgoings totalled £343,818 (2021 - £265,512) giving a deficit for the year of £84,517 (2021 – surplus £35,630).

Income was achieved via:

- Corporate fundraising £57,428 (2021 - £58,812)
- Grants £60,247 (2021 - £149,542)
- Statutory Sector Funding £12,500 (2021 – £12,500)
- Donations & Fundraising £127,986 (2021 – £79,548)
- Earned income from Professional Training £1,140 (2021 - £740)

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

FINANCIAL REVIEW (continued)

During the start of the pandemic in 2020, the charity was fortunate to receive a lot of emergency grant funding which, at a time when fundraising and events were hit hard, enabled the charity to build up its reserves as part of our plan to recover in the following year. Unfortunately, 2021 also proved financially challenging due to the competitiveness of grant funding and impact on events, but thanks to an unexpected large donation and the support within our local community, our voluntary income substantially increased.

Despite those financial challenges, the charity felt it necessary to invest in service-delivery through the recruitment of Bereavement Counsellors to help meet the highest demand for support in our history. It has also been working to diversify income further through developing more events, campaigns and earned income opportunities to help increase income in the following year. It remains ambitious and innovative to meet those demands whilst ensuring the charity works within its reserves policy.

It is as always thanks to the local community and grant/statutory funders who have supported us that we have again been able to support so many bereaved children, young people and their families. Without this support, many of hundreds of families would not have got the vital specialist support they needed.

Our local community consists of many individuals, organisations and businesses who give their time, money and expertise, including a passionate and dedicated team of staff and volunteers. In this year, this included an individual donation from S.Pynegar for which we would like to give special thanks. Everyone has enabled so much to be achieved during unprecedented challenging times and help those families facing the most extraordinary challenges.

Reserves Policy

Our retained reserves at 31st March 2022 were £208,496 (2021 - £293,013).

The charity is heavily reliant on voluntary donations, the majority of which, must be newly generated each year. The Trustees duly consider the uncertainties around funding when setting the charity's reserves and as such it is the policy of the charity to maintain unrestricted free reserves at a level to provide sufficient funds to cover a minimum of 6 months operating expenditure and any emergency situations that may arise. The charity currently holds £208,496 free reserves which the Trustees feel is appropriate for the charity as the level of funding and support remains uncertain but will continue to regularly monitor the level of reserves held.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The charity has a policy of keeping liquid funds in accounts that can be accessed readily.

PLANS FOR FUTURE PERIODS

As expected, this financial year has been particularly challenging for the charity with a significant increase in referrals and need for telephone advice and guidance, at a time when fundraising and events have had to be cancelled or postponed due to government restrictions. Despite that the Children's Bereavement Centre has directly supported hundreds of families, which has been a major achievement, and is now looking to grow its income and capacity to enable more families and professionals to receive the support they need, when they need it. It will achieve this through learning from the past year, listening to stakeholders and working to retain and increase the goodwill it has in the local community to increase the number of people supporting the charity with their time, donations and expertise.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date on its incoming resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective January 2016) and in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

ON BEHALF OF THE TRUSTEES:

A. WATSON - DIRECTOR

29 November 2022



CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)

SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

		<u>2022</u>	<u>2021</u>
	Notes	£	£
INCOME			
Donations, grants, and other income	3	259,301	301,142
Other operating expenses	4	<u>343,818</u>	<u>265,512</u>
OPERATING (DEFICIT)/SURPLUS		(84,517)	35,630
Interest receivable and similar income		<u>-</u>	<u>-</u>
(DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION		(84,517)	35,630
Tax on (deficit)/surplus on ordinary activities	6	<u>-</u>	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR AFTER TAXATION		(84,517)	35,630
Retained surplus brought forward		<u>293,013</u>	<u>257,383</u>
RETAINED SURPLUS CARRIED FORWARD		<u>208,496</u>	<u>293,013</u>

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022		2021		Total funds
	Unrestricted Funds	Restricted funds	Unrestricted funds	Restricted funds	Total funds
Income and endowments from:					
Donations and legacies	238,904	19,257	219,388	81,014	300,402
Charitable activities	1,140	-	740	-	740
Total	240,044	19,257	220,128	81,014	301,142
Expenditure on:					
Raising funds	22,465	-	15,511	-	15,511
Charitable activities	297,536	19,257	164,057	81,014	245,071
Other	4,560	-	4,930	-	4,930
Total	324,561	19,257	184,498	81,014	265,512
Net loss/income	(84,517)	-	35,630	-	35,630
Transfers between funds	-	-	-	-	-
Net movement in funds	(84,517)	-	35,630	-	35,630
Reconciliation of funds:					
Total funds brought forward	293,013	-	257,383	-	257,383
Total funds carried forward	208,496	-	293,013	-	293,013

Note 3

4

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2022**

		2022		2021	
	Note	£	£	£	£
FIXED ASSETS:					
Tangible assets	8		723		-
CURRENT ASSETS:					
Prepayments		16,677		7,152	
Cash at bank and in hand		<u>219,709</u>		<u>303,516</u>	
		236,386		310,668	
CREDITORS: Amounts falling due within one year					
	9	<u>28,613</u>		<u>17,655</u>	
NET CURRENT ASSETS:			207,773		293,013
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>208,496</u>		<u>293,013</u>
FUNDS:					
Brought forward			293,013		257,383
Net (deficit).surplus			<u>(84,517)</u>		<u>35,630</u>
TOTAL FUNDS			<u>208,496</u>		<u>293,013</u>

The directors are satisfied that the company was entitled to exemption under s.477 of the Companies Act 2006 and that members have not required an audit in accordance with s.476.

The directors acknowledge their responsibilities for:

Ensuring that the company keeps accounting records which comply with section 386; and

preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of s.396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the provisions of Section 1A "Small entities" of Financial Reporting Standard 102.

ON BEHALF OF THE TRUSTEES:

A. WATSON
DIRECTOR AND TRUSTEE



Approved by the Trustees on 29 November 2022

Company Number 4747134

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 and the Companies Act 2006.

The financial statements are also prepared in accordance with the Statement of Recommended Practice for Charities (FRS 102) which was issued in 2016.

Incoming resources

Grant income and conference income are accounted for as they become receivable.

Voluntary income and donations are accounted for as received by the charity.

Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

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

These financial statements are prepared on the basis that the company is exempt under Sections 478 to 489 of the Corporation Tax Act 2010 and that no charge to taxation applies.

Funds accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

2. STAFF COSTS

The average number of employees during the year was 11 (2021 – 8)

Staff costs were as follows:

	2022	2021
	£	£
Salaries and social security costs	249,275	200,430
Pension contributions	<u>5,803</u>	<u>4,792</u>
	<u>255,078</u>	<u>205,222</u>

No employee received emoluments of more than £60,000.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. INCOME AND ENDOWMENTS

(a) Donations and legacies	2022		2021		Total funds
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	
Grants -	12,500	-	12,500	-	12,500
Bassetlaw Clinical Commissioning Group	-	3,684	3,684	-	3,684
Henry Smith Foundation	-	-	-	-	-
Jones 1986 Trust	10,000	-	10,000	-	10,000
Sobell Foundation	-	15,573	15,573	-	15,573
BBC Children in Need	5,000	-	5,000	-	5,000
Masonic	-	-	-	-	-
University of Nottingham	-	-	430	-	430
Local Improvement	3,750	-	3,750	-	3,750
Souter Charitable Trust	-	-	-	-	-
Coalfields Regeneration Alliance	-	-	-	24,802	24,802
February Foundation	5,000	-	5,000	-	3,000
Lady Hind Trust	5,000	-	5,000	-	5,000
Moto in Community	-	-	200	-	200
T K Maxx & Homesense Foundation	500	-	1,000	-	1,000
Collingham Community Trust Ltd	1,500	-	1,000	-	1,000
Jessie Spencer Trust	-	-	500	-	500
Moy Park Community Fund	-	-	2,000	-	2,000
Woodroffe Benton	-	-	1,000	-	1,000
Anonymous	-	-	2,000	-	2,000
Kelly Family Trust	5,000	-	5,000	-	4,000
J N Derbyshire Trust	2,000	-	2,000	-	5,000
Grocers Charity	-	-	-	4,817	4,817
Forman Hardy Charitable Trust	1,000	-	1,000	-	-
G & P Hartley Charitable Trust	1,000	-	1,000	-	-
Bingham United Charities	1,139	-	1,139	-	-
Newark & Sherwood Community & NANDS CVS	101	-	101	-	-
Coronavirus grants - Nottingham CC - Covid-19	-	-	-	-	3,640
HMRC CJRS - Furlough - Covid-19	-	-	-	-	21,941
Donations	39,023	-	39,023	-	22,641
Fundraising	88,963	-	88,963	-	56,907
Corporate fundraising	57,428	-	57,428	-	58,812
	<u>238,904</u>	<u>19,257</u>	<u>258,161</u>	<u>81,014</u>	<u>300,402</u>

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. INCOME AND EDOWMENTS (continued)

	Unrestricted funds	2022 Restricted funds	Total funds	Unrestricted funds	2021 Restricted funds	Total funds
(b) <u>Charitable activities</u>						
Training	1,140	-	1,140	740	-	740
Total	<u>240,044</u>	<u>19,257</u>	<u>259,301</u>	<u>220,128</u>	<u>81,014</u>	<u>301,142</u>

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. EXPENDITURE

	2022		2021		Total funds
	Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	
(a) Raising funds					
Awareness raising	198	-	3,643	-	3,643
Fundraising activities	22,267	-	11,868	-	11,868
	<u>22,465</u>	<u>-</u>	<u>15,511</u>	<u>-</u>	<u>15,511</u>
(b) <u>Charitable activities</u>					
Wages	241,030	14,048	137,003	68,219	205,222
Group Activities	4,953	-	413	-	413
Training	2,182	-	2,318	209	2,527
Play equipment etc.	2,620	478	539	471	1,010
Insurance	1,973	-	1,916	-	1,916
Rent	15,487	4,731	2,483	11,817	14,300
Light and heat	1,813	-	1,719	-	1,719
Premises repairs	1,929	-	1,200	-	1,200
Stationery	3,855	-	4,070	-	4,070
IT Equipment and repairs	11,080	-	4,401	-	4,401
Telephone	4,231	-	4,263	-	4,263
Other	6,383	-	3,732	298	4,030
	<u>297,536</u>	<u>19,257</u>	<u>164,057</u>	<u>81,014</u>	<u>245,071</u>
(c) <u>Other</u>					
Accountancy and professional costs	4,199	-	4,930	-	4,930
Depreciation	361	-	-	-	-
	<u>4,560</u>	<u>-</u>	<u>4,930</u>	<u>-</u>	<u>4,930</u>
Total expenditure	324,561	19,257	184,498	81,014	265,512

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

	2022	2021
	£	£
The charity has paid Duncan and Toplis Limited, a firm in which trustee S. Shaw is a director:		
Payroll services	<u>2,221</u>	<u>1,481</u>

6. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2022 nor for the year ended 31 March 2021.

7. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	255,078	205,222
Office costs	<u>89,463</u>	<u>60,290</u>
	<u>344,541</u>	<u>265,512</u>

8. FIXED ASSETS

	Computer Equipment £
<u>Cost</u>	
1 April 2021	5,500
Additions	<u>1,084</u>
31 March 2022	<u>6,584</u>
<u>Depreciation</u>	
1 April 2021	5,500
Charged	<u>361</u>
31 March 2022	<u>5,861</u>
<u>Net book value</u>	
31 March 2022	<u>723</u>
31 March 2021	<u>-</u>

**9. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	2,346	5,897
Creditors and accruals	288	288
Grants received in advance	<u>25,979</u>	<u>11,470</u>
	<u>28,613</u>	<u>17,655</u>

10. LEASE COMMITMENT

The charity has rented its premises at £14,000 a year under a lease which expires in November 2023.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. OUTLINE SUMMARY OF FUND MOVEMENTS

<u>Fund name</u>	<u>Balance b/f</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	<u>Balance c/f</u> £
<u>Restricted funds</u>					
Henry Smith Foundation	-	3,684	3,684	-	-
BBC Children in Need	-	15,573	15,573	-	-
<u>Unrestricted funds</u>					
Bassetlaw CCG	-	12,500	12,500	-	-
General	293,013	227,544	312,061	-	208,496
Total funds	293,013	259,301	343,818	-	208,496

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF CHILDREN'S BEREAVEMENT CENTRE**

I report on the accounts of Children's Bereavement Centre, for the year ended 31 March 2022 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply, and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Pattinson, Chartered Accountant
233, London Road,
Balderton,
Newark,
Nottinghamshire.
NG24 3HA

15 December 2022

This page does not form part of the statutory financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	2022		2021	
	£	£	£	£
Income				
Donations	39,023		22,641	
Fundraising	88,963		56,907	
Corporate fundraising	57,428		58,812	
Grants	72,747		136,461	
Coronavirus grants	-		25,581	
Training	1,140		740	
Conference income	-		-	
		259,301		301,142
Other income:				
Interest		-		-
		259,301		301,142
Staff and office costs:				
Wages	255,078		205,222	
Group activities	4,953		413	
Training	2,182		2,527	
Activities and awareness raising	22,465		15,511	
Play equipment etc.	3,098		1,010	
Insurance	1,973		1,916	
Rent	20,218		14,300	
Light and heat	1,813		1,719	
Premises repairs	1,929		1,200	
Stationery	3,855		4,070	
IT equipment and repairs	11,080		4,401	
Telephone	4,231		4,263	
Other	6,383		4,030	
Accountancy and professional costs	4,199		4,930	
Depreciation	361		-	
		343,818		265,512
NET (DEFICIT)/SURPLUS		(84,517)		35,630

This page does not form part of the statutory financial statements

CHILDREN'S BEREAVEMENT CENTRE

England & Wales - Charity number 1098935

Accounts

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

REPORT OF THE DIRECTORS AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021



**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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Company Information	1
Report of the Directors and Trustees	2 to 4
Summary Income and Expenditure Account	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
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Detailed Income and Expenditure Account (for management purposes only)	15

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021**

DIRECTORS

S. Shaw
S. Leadbeater
J.A. Percy
A. Watson
C. Borrett
A.L. Codd
C.J. Lawrenson

SECRETARY

S. Leadbeater

REGISTERED OFFICE:

3 King's Road
Newark
Nottinghamshire
NG24 1EW

REGISTERED NUMBER:

4747134 (England and Wales)

CHARITY

REGISTERED NUMBER:

1098935

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the financial statements of the charitable company for the year ended 31 March 2021

DIRECTORS AND TRUSTEES

The directors, who are also the trustees of the charity, during the year under review were:

A. Watson	Chairman
S Shaw	Treasurer
S.J. Leadbeater	
J.A. Percy	
C. Borrett	
A.L. Codd	
C.J. Lawrenson	

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Children's Bereavement Centre is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 28 April 2003 as Newark & Notts Child Bereavement and Loss Centre and registered as a charity on 11 August 2003; the name was changed on 10 January 2014. Every member of the company has limited liability in the form of a guarantee up to £1.

ORGANISATION

The Children's Bereavement Centre is managed by a voluntary Executive Committee that meets bi-monthly to decide policy and to delegate responsibility to either staff or members of the Executive Committee. The professional staff have day to day responsibilities of running the charity.

At the end of the year, the charity employed 5 full-time and 6 part-time staff and had approximately 20 clinical volunteers and many other volunteers providing help with fundraising, awareness raising and administration. A group of Young Ambassadors, all of whom previously benefited from the service, continue to contribute to promotion, fundraising, research and development of service delivery.

OBJECTIVES AND ACTIVITIES OF THE CHARITY

The Children's Bereavement Centre is a registered charity providing support for people from Nottinghamshire and Lincolnshire at one of the most difficult times of their lives. It is run by a committed team of friendly, supportive, and professional practitioners who are qualified to help with the grieving process brought on by the death or terminal illness diagnosis of a loved one. It is open to children aged 3 to 18 and offers a welcoming and safe environment for them and their parents/carers. All the children and young people accessing support have experienced trauma due to the death or terminal-illness of someone important to them, often in problematic circumstances such as chronic illness, accident, murder, manslaughter, or suicide. The charity provides free specialist one-to-one support, therapy, and counselling for children and young people, social events including children's group activities and workshops, a monthly peer support group, and an annual bereavement camp. It is a placement provider for qualified counsellors and final year students, and offers training programmes for schools, professional organisations, parents/carers and volunteers. Professionals are also offered advice and support to empower them to provide an effective network of support around each bereaved child. All the children and young people supported have experienced the trauma of losing a close family member, often a parent or other loved one. As a result of this traumatic loss, they are more likely to have behavioural problems. Grieving children are also extremely vulnerable to mental health disorders as they may be confused and upset by what they are feeling, but unable to identify or understand why. Often adults will attempt to protect children because their own feelings are too painful to discuss, and they do not want their children to feel their pain. The charity's interventions help bereaved families to cope and help to make a significant difference to immediate wellbeing and long-term recovery. Children and young people can adjust to their loss, reducing their risk of negative behaviour patterns and physical or mental health problems. They are able to grow up healthier and happier, going on to make a positive contribution to their communities and creating a bright future for themselves.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020 (continued)**

ACHIEVEMENTS AND PERFORMANCE

When the lockdown was announced in March 2020, as a small charity the Children's Bereavement Centre was able to innovate very quickly to move from face-to-face support to provide vital services and hope via telephone and video platforms. It created different resources to engage children and young people and will continue to utilise this learning in the future as it has been received well by many young people and widened the accessibility to receiving support, particularly for those in rural areas or with limited transport options. However, internal research has also shown that video and telephone support are not a replacement for face-to-face services with many families choosing to wait for this type of service to resume once restrictions were lifted.

Despite all the challenges, in the past year, the Children's Bereavement Centre successfully supported over 630 children, young people and their parents/carers. 100% of those surveyed benefited in some way from support and many reported that they would have struggled to get through the past year without the expertise and compassion of staff and volunteers.

As the only dedicated children's bereavement charity providing a wide range of free 1:1 and group support in the area, and with over 17 years' experience of delivering services, the charity has continued to provide advice and guidance for professionals. In the past year this increased by over 120% with few professionals having the skills and knowledge needed to cope with the impact of bereavement and loss.

FINANCIAL REVIEW

Treasurer's Report

During the year ending 31 March 2021 income totalled £301,142 (2020 - £343,488) and outgoings totalled £265,512 (2020 - £293,637) giving a surplus for the year of £35,630 (2020 – surplus £49,851).

Income was achieved via:

- Corporate fundraising £58,812 (2020 - £41,053)
- Grants £149,542 (2020 - £123,858)
- Statutory Sector Funding £12,500 (2020 – £12,500)
- Donations & Fundraising £79,548 (2020 – £156,343)
- Earned income from Professional Training £740 (2020 - £9,734)

The Children's Bereavement Centre was fortunate during the year to be able to reduce costs, mainly due to people working from home, without impacting service delivery which continued throughout the year. This was at a time when income from fundraising, donations and paid training were severely impacted by the pandemic but thanks to the increased support from grant funders and a local company, the charity was able to finish the year with a surplus of funds. A financial risk evaluation was undertaken by the Trustees, and it was agreed that to meet the charity's core aims this surplus should be invested in the recruitment of new clinical staff to increase capacity to cope with the high demand for support as well as working towards reducing waiting times which had increased during the year due to the restrictions on face-to-face support.

The charity is hugely grateful to everyone for their financial support during the year at a time when everyone was experiencing their own challenges due to the pandemic. Despite most events being cancelled or postponed, many people took up the gauntlet to organise their own activity or event and have been incredibly imaginative and creative. It is thanks to everyone involved that the Children's Bereavement Centre has been able to continue providing free specialist support for hundreds of bereaved children, young people and their families at a time when they have been disproportionately affected by Covid-19 and have been unable to grieve with friends and family and say goodbye to loved ones.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020 (continued)**

Reserves Policy

Our retained reserves at 31st March 2021 were £293,013 (2020 - £257,383).

The charity is heavily reliant on voluntary donations, the majority of which, must be newly generated each year. The Trustees duly consider the uncertainties around funding when setting the charity's reserves and as such it is the policy of the charity to maintain unrestricted free reserves at a level to provide sufficient funds to cover a minimum of 6 months operating expenditure and any emergency situations that may arise. The charity currently holds £293,013 free reserves which the Trustees feel is appropriate for the charity as the level of funding and support remains uncertain but will continue to regularly monitor the level of reserves held.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The charity has a policy of keeping liquid funds in accounts that can be accessed readily.

PLANS FOR FUTURE PERIODS

The Children's Bereavement Centre remains committed to its core purpose of ensuring all local children, young people and their families/carers affected by the death of terminal-illness of someone they love, get the vital specialist support they may need, when they need it. This is through maintaining and developing a wide range of services as well as signposting and collaborating with other organisations. However, the impact of the pandemic is that the charity is seeing more children and young people requiring support and it will therefore continue to communicate with beneficiaries and stakeholders to ensure it continues to fill a vital gap in local provision without duplication and are meeting the needs within our local community. It is forecasted based on future plans and expectations, that income from fundraising and grants will be impacted during the coming year at least. The charity however remains ambitious and forward thinking and will therefore continue to invest in key identified areas to help boost funds via fundraising and digital marketing techniques, including recruitment of new staff as required. This in turn should help to boost our sustainability and enable us to support more families and professionals than ever before and enable us to increase our accessibility and reach throughout the area.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date on its incoming resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective January 2016) and in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

ON BEHALF OF THE TRUSTEES:

A. WATSON - DIRECTOR



6 December 2021

CHILDREN'S BEREAVEMENT CENTRE**(LIMITED BY GUARANTEE)****SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

		<u>2021</u>	<u>2020</u>
	Notes	£	£
INCOME			
Donations, grants, and other income	3	301,142	343,488
Other operating expenses	4	<u>265,512</u>	<u>293,637</u>
OPERATING SURPLUS		35,630	49,851
Interest receivable and similar income		<u>-</u>	<u>-</u>
SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION		35,630	49,851
Tax on surplus on ordinary activities	6	<u>-</u>	<u>-</u>
SURPLUS FOR THE FINANCIAL YEAR AFTER TAXATION		35,630	49,851
Retained surplus brought forward		<u>257,383</u>	<u>207,532</u>
RETAINED SURPLUS CARRIED FORWARD		<u><u>293,013</u></u>	<u><u>257,383</u></u>

The notes form part of these financial statements

CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds	2021 Restricted funds	Total funds	Unrestricted funds	2020 Restricted funds	Total funds
Income and endowments from:	3						
Donations and legacies		219,388	81,014	300,402	233,216	100,538	333,754
Charitable activities		740	-	740	9,734	-	9,734
Total		220,128	81,014	301,142	242,950	100,538	343,488
Expenditure on:	4						
Raising funds		15,511	-	15,511	16,413	-	16,413
Charitable activities		164,057	81,014	245,071	173,448	100,538	273,986
Other		4,930	-	4,930	3,238	-	3,238
Total		184,498	81,014	265,512	193,099	100,538	293,637
Net income		35,630	-	35,630	49,851	-	49,851
Transfers between funds		-	-	-	-	-	-
Net movement in funds		35,630	-	35,630	49,851	-	49,851
Reconciliation of funds:							
Total funds brought forward		257,383	-	257,383	207,532	-	207,532
Total funds carried forward		293,013	-	293,013	257,383	-	257,383

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2021**

		2021		2020	
	Note	£	£	£	£
FIXED ASSETS:					
Tangible assets	8		-		-
CURRENT ASSETS:					
Prepayments		7,152		8,062	
Cash at bank and in hand		<u>303,516</u>		<u>262,572</u>	
		310,668		270,634	
CREDITORS: Amounts falling due within one year	9	<u>17,655</u>		<u>13,251</u>	
NET CURRENT ASSETS:			293,013		257,383
			<u> </u>		<u> </u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>293,013</u>		<u>257,383</u>
FUNDS:					
Brought forward			257,383		207,532
Net surplus			<u>35,630</u>		<u>49,851</u>
TOTAL FUNDS			<u>293,013</u>		<u>257,383</u>

The directors are satisfied that the company was entitled to exemption under s.477 of the Companies Act 2006 and that members have not required an audit in accordance with s.476.

The directors acknowledge their responsibilities for:

Ensuring that the company keeps accounting records which comply with section 386; and

preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of s.396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the provisions of Section 1A "Small entities" of Financial Reporting Standard 102.

ON BEHALF OF THE TRUSTEES:

A. WATSON
DIRECTOR AND TRUSTEE



Approved by the Trustees on 6 December 2021

Company Number 4747134

The notes form part of these financial statements

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 and the Companies Act 2006.

The financial statements are also prepared in accordance with the Statement of Recommended Practice for Charities (FRS 102) which was issued in 2016.

Incoming resources

Grant income and conference income are accounted for as they become receivable.

Voluntary income and donations are accounted for as received by the charity.

Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

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

These financial statements are prepared on the basis that the company is exempt under Sections 478 to 489 of the Corporation Tax Act 2010 and that no charge to taxation applies.

Funds accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

2. STAFF COSTS

The average number of employees during the year was 8 (2020 – 9)

Staff costs were as follows:

	2021	2020
	£	£
Salaries and social security costs	200,430	204,079
Pension contributions	<u>4,792</u>	<u>11,924</u>
	<u>205,222</u>	<u>216,003</u>

No employee received emoluments of more than £60,000.

CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. INCOME AND EDOWMENTS

		2021	Total	2020	Total
	Unrestricted funds	Restricted funds	funds	Unrestricted funds	Restricted funds
(a) <u>Donations and legacies</u>					
Grants -					
Bassetlaw Clinical Commissioning Group	12,500	-	12,500	12,500	-
Henry Smith Foundation	-	22,016	22,016	-	21,533
Clara E Burgess Charity	-	-	-	3,000	-
Jones 1986 Trust	5,000	-	5,000	3,000	-
Sobell Foundation	-	-	-	-	9,000
Global	-	-	-	-	44,198
Sir John Eastwood Foundation	-	-	-	2,000	-
BBC Children in Need	-	29,379	29,379	-	25,807
Arbonne Charitable Foundation	-	-	-	1,280	-
Greggs Foundation	-	-	-	1,930	-
Masonic	5,000	-	5,000	5,000	-
University of Nottingham	430	-	430	2,110	-
Local Improvement	5,000	-	5,000	5,000	-
Souter Charitable Trust	2,817	-	2,817	-	-
Coalfields Regeneration Alliance	-	24,802	24,802	-	-
February Foundation	3,000	-	3,000	-	-
Lady Hind Trust	5,000	-	5,000	-	-
Moto in Community	200	-	200	-	-
T K Maxx Foundation	1,000	-	1,000	-	-
Collingham Community Trust Ltd	1,000	-	1,000	-	-
Jessie Spencer Trust	500	-	500	-	-
Moy Park Community Fund	2,000	-	2,000	-	-
Woodroffe Benton	1,000	-	1,000	-	-
Fifty Fund	2,000	-	2,000	-	-
Kelly Family Trust	4,000	-	4,000	-	-
J N Derbyshire Trust	5,000	-	5,000	-	-
Grocers Charity	-	4,817	4,817	-	-
Coronavirus grants - Nottingham CC – Covid-19	3,640	-	3,640	-	-
HMRC CJRS – Furlough – Covid-1921,941	-	21,941	-	-	-
Donations	22,641	-	22,641	34,987	-
Fundraising	56,907	-	56,907	121,356	-
Corporate fundraising	58,812	-	58,812	41,053	-
	219,388	81,014	300,402	233,216	100,538

CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. INCOME AND EDOWMENTS (continued)

	Unrestricted funds	2021 Restricted funds	Total funds	Unrestricted funds	2020 Restricted funds	Total funds
(b) <u>Charitable activities</u>						
Training	740	-	740	1,934	-	1,934
Conference income	-	-	-	7,800	-	7,800
	-----	-----	-----	-----	-----	-----
	740	-	740	9,734	-	9,734
	-----	-----	-----	-----	-----	-----
Total	220,128	81,014	301,142	242,950	100,538	343,488
	-----	-----	-----	-----	-----	-----

CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. EXPENDITURE

	Unrestricted funds	2021 Restricted funds	Total funds	Unrestricted funds	2020 Restricted funds	Total funds
(a) <u>Raising funds</u>						
Awareness raising	3,643	-	3,643	2,761	-	2,761
Fundraising activities	11,868	-	11,868	13,652	-	13,652
	<u>15,511</u>	<u>-</u>	<u>15,511</u>	<u>16,413</u>	<u>-</u>	<u>16,413</u>
(b) <u>Charitable activities</u>						
Wages	137,003	68,219	205,222	125,013	90,990	216,003
Group Activities	413	-	413	6,879	-	6,879
Training	2,318	209	2,527	1,856	203	2,059
Conference costs	-	-	-	2,340	-	2,340
Play equipment etc.	539	471	1,010	1,401	457	1,858
Insurance	1,916	-	1,916	2,321	-	2,321
Rent	2,483	11,817	14,300	10,111	8,000	18,111
Light and heat	1,719	-	1,719	2,951	-	2,951
Premises repairs	1,200	-	1,200	891	-	891
Stationery	4,070	-	4,070	3,178	-	3,178
IT Equipment and repairs	4,401	-	4,401	4,021	-	4,021
Telephone	4,263	-	4,263	3,471	-	3,471
Other	3,732	298	4,030	9,015	888	9,903
	<u>164,057</u>	<u>81,014</u>	<u>245,071</u>	<u>173,448</u>	<u>100,538</u>	<u>273,986</u>
(c) <u>Other</u>						
Accountancy and professional costs	4,930	-	4,930	3,238	-	3,238
	<u>184,498</u>	<u>81,014</u>	<u>265,512</u>	<u>193,099</u>	<u>100,538</u>	<u>293,637</u>

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

	2021 £	2020 £
The charity has paid Duncan and Toplis Limited, a firm in which trustee S. Shaw is a director:		
Payroll services	<u>1,481</u>	<u>1,011</u>

6. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2021 nor for the year ended 31 March 2020.

7. CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	205,222	216,003
Office costs	<u>60,290</u>	<u>77,634</u>
	<u>265,512</u>	<u>293,637</u>

8. FIXED ASSETS

	Computer Equipment £
<u>Cost</u> 1 April 2020 and 31 March 2021	<u>5,500</u>
<u>Depreciation</u> 1 April 2020 and 31 March 2021	<u>5,500</u>
<u>Net book value</u> 31 March 2021	<u>-</u>
31 March 2020	<u>-</u>

**9. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	5,897	4,558
Creditors and accruals	288	288
Grants received in advance	<u>11,470</u>	<u>8,405</u>
	<u>17,655</u>	<u>13,251</u>

10. LEASE COMMITMENT

The charity has rented its premises at £14,000 a year under a lease which expires in November 2023.

**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11. OUTLINE SUMMARY OF FUND MOVEMENTS

<u>Fund name</u>	<u>Balance b/f</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance c/f</u>
	£	£	£	£	£
<u>Restricted funds</u>					
Henry Smith Foundation	-	22,016	22,016	-	-
BBC Children in Need	-	29,379	29,379	-	-
Coalfields Regeneration Alliance	-	24,802	24,802	-	-
Grocers Charity	-	4,817	4,817	-	-
<u>Unrestricted funds</u>					
Bassetlaw CCG	-	12,500	12,500	-	-
General	257,383	207,628	171,998	-	293,013
	-----	-----	-----	-----	-----
Total funds	257,383	301,142	265,512	-	293,013
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**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF CHILDREN'S BEREAVEMENT CENTRE**

I report on the accounts of Children's Bereavement Centre, for the year ended 31 March 2021 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply, and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Pattinson, Chartered Accountant
233, London Road,
Balderton,
Newark,
Nottinghamshire.
NG24 3HA

7 December 2021

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**CHILDREN'S BEREAVEMENT CENTRE
(LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	2021		2020	
	£	£	£	£
Income				
Donations	22,641		34,987	
Fundraising	56,907		121,356	
Corporate fundraising	58,812		41,053	
Grants	136,461		136,358	
Coronavirus grants	25,581		-	
Training	740		1,934	
Conference income	-		7,800	
		301,142		343,488
Other income:				
Interest		-		-
		301,142		343,488
Staff and office costs:				
Wages	205,222		216,003	
Group activities	413		6,879	
Training	2,527		4,399	
Activities and awareness raising	15,511		16,413	
Play equipment etc.	1,010		1,858	
Insurance	1,916		2,321	
Rent	14,300		18,111	
Light and heat	1,719		2,951	
Premises repairs	1,200		891	
Stationery	4,070		3,178	
IT equipment and repairs	4,401		4,021	
Telephone	4,263		3,471	
Other	4,030		9,903	
Accountancy and professional costs	4,930		3,238	
		265,512		293,637
NET SURPLUS		<u>35,630</u>		<u>49,851</u>

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